Health Care Financing

Grants and Contracts Reports

The Uniform System of Home Health Agency Reporting: An Analysis of Its Impact on Home Health Care Providers

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Office of Research, Demonstrations, and Statistics

Health Care Financing Grants and Contracts Reports

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Health Care Financing Grants and Contracts Report

The Uniform System of Home Health Agency Reporting: An Analysis of Its Impact on Home Health Care Providers

This report was made pursuant to Contract No. HCFA 500-79-0013 between the Office of Research, Demonstrations, and Statistics/Health Care Financing Administration, and Morris, Davis and Company.

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We gratefully acknowledge the time, effort and enthusiastic cooperation of the management and staff of the home health care providers participating in this study.

The report also reflects the involvement of the home health care industry whose representatives served on a project Advisory Group.

The Advisory Group members, listed in Exhibit II, made many useful and important recommendations and suggestions throughout the project. In addition, their efforts enabled us to obtain the involvement of the participating agencies. For this, we thank Ms. Goldie Levenson of the Council of Home Health Agencies and Community Health Services, National League for Nursing, and Mr. Bill Halamandaris of the National Association of Home Health Agencies for the considerable time and effort they devoted to this project.

Our subcontractor, Hill, Taylor & Company, conducted a significant amount of the field work in the Midwest. Dr. Herbert Arkin provided us with technical direction in the design of the random sample plan and in preparing the nationwide projections of the cost estimates. Gerald N. Siegel, our Project Manager, was responsible for the overall coordination and assisted in the development of the study methodolody. He and Gary Homan were the principal authors of this report. We also thank the many other key individuals from our staff without whom this work could not have been completed.

Our Project Officer from the Health Care Financing Administration, Ms. Rose Truax, has our sincerest appreciation for her constant guidance, patience, and support.

Sincerely,

J. TERRY FLORES
Project Director

THE REPORT IN BRIEF

The Uniform System of Home Health Agency Reporting (USHHAR) was developed by the Health Care Financing Administration (HCFA) in 1978 in response to Section 19 of Public Law 95-142 requiring the Department of Health and Human Services to establish uniform methods of reporting costs and statistics of home health care providers participating in the Medicare and Medicaid programs.

The study set out to forecast and analyze the potential financial impact of this uniform reporting system on home health providers on a nationwide basis.

A methodology was developed to ensure that the cost estimates were undertaken uniformly: the differences (or incompatibilities) between the providers' current operations and those necessary to produce the USHHAR-required data were itemized, and each study team worked directly with the appropriate provider staff to theoretically resolve these incompatibilities.

This was done in two ways -- Option 1 and Option 2. Option 1, whereby providers would maintain their current accounting and statistical systems, merely restating the incompatible data to conform with the USHHAR functional reporting requirements, either by simple reclassifications at year end or by conducting special studies during the year. Under Option 2 the providers would modify and convert their existing systems to allow continuous direct entry of the required USHHAR data.

There were three types of participants in the cost estimating process -- the advisory group, the test agencies, and the 85 study agencies. The advisory group, composed of representatives from the home health care industry and

other concerned parties, reviewed the methodology and sampling processes, worked with Morris, Davis & Company's project management to suggest possible revisions to the USHHAR manual, reviewed preliminary results, workpaper packages, and the outline of the final report, as well as obtaining the participation of the test and study agencies. The test agencies were five home health care providers who volunteered to test the methodology. The 85 study agencies were derived from a random sample to produce statistically valid results.

The first year cost to implement USHHAR, projected in accordance with generally accepted statistical principles, should not exceed $2,919,241 under Option 1, and $11,419,280 under Option 2, nationwide. These projections represent the upper limit of a one-sided confidence level of 95 percent. Or, more simply, there is only a five percent chance that implementation costs would be higher.

Under Option 1, the impact on the average agency is $1,011, and $4,270 under Option 2. This cost can be broken down into about 20 percent one-time and 80 percent ongoing under both options.

The effort involved, on the average, is estimated at 196 hours for Option 1 and 747 hours for Option 2. It should be noted, however, that half the agencies would expend less than 300 hours.

As may be expected, the smallest agencies (those with less than 1,000 visits) incur the lowest average costs, while the largest (agencies with over 40,000 visits) incur the highest. Looking beyond this, these small agencies incur an average cost increase of $1 per visit, compared to the average costs of only nine cents per visit for the large agencies.

The official agencies falling under the auspices of the state incur a higher implementation cost than the average for both types of agencies, especially for Option 2.

Certain costs were not included in the study, namely absorbable and opportunity costs. Since the former, by its very nature, is an activity handled by existing resources without an additional cash outlay, no incremental cost could be included. Opportunity cost, or the diversion of agency resources from other pursuits in order to meet USHHAR requirements, also results in no measurable incremental cost and is excluded from the study.

It should also be noted that only the costs to the agencies to prepare the USHHAR report were included in the study results; therefore, this excludes any costs outside those incurred by the particular agencies, e.g. HCFA, the fiscal intermediaries, the study teams, and anybody but the agencies themselves.

BRIEF CHRONOLOGY OF SIGNIFICANT USHHAR EVENTS

October 1977	Passage of Public Law 95-142, Medicare/Medicaid Anti-Fraud and Abuse Amendments
March 1979	USHHAR manual distributed in draft form
June 1979	Morris, Davis & Co. selected to conduct study to estimate implementation costs
June 1979	Implementation methodology developed by Morris, Davis & Co.
July 1979	Advisory Group formed at the request of the home health industry.
July-August 1979	Field tests conducted in five volunteer agencies
August and September 1979	Meetings with the Advisory Group and Morris, Davis & Co. to review the methodology and selection process, and to discuss the uses of the USHHAR-generated data
October 1979	Actual field work began
January 1980	Meetings with the Advisory Group and Morris, Davis & Co. to review preliminary study results and to monitor progress
April 1980	Meeting with the Advisory Group, representatives from HCFA and Morris, Davis & Co. to review study results, to monitor progress, and to review workpapers
June 1980	Field work finished
August 1980	Draft reports on result of study circulated for comment
September 1980	Presentation of results to Project Officer and other interested HCFA staff
October 1980	Presentation of results to Advisory Group
December 1980	Revised draft report circulated for comment
January 1981	Final report published

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CHAPTER I

AN EXPLANATION OF THE PROJECT

I. AN EXPLANATION OF THE PROJECT

A. UNIFORM REPORTING

This report details the results of a study to forecast and analyze the potential financial impact of a new regulation on the providers of home health care services. The regulation, the Uniform System of Home Health Agency Reporting (USHHAR), will affect all home health agencies* participating in the Medicare and Medicaid programs.

USHHAR was developed by the Health Care Financing Administration (HCFA) within the Department of Health and Human Services (DHHS) in 1978. It was developed in response to increases in public and private expenditures for health care in recent years. Concern has been focused on all major providers of health care services, including providers of home health care. Section 19 of the Medicare/Medicaid Anti-Fraud and Abuse Amendments, Public Law 95-142, requires DHHS (formerly the Department of Health, Education and Welfare, DHEW) to establish uniform methods for health facilities and organizations participating in the Medicare and Medicaid programs to report cost and volume of service. The purpose for developing USHHAR is to make available comparable information on the costs and utilization of services delivered by all home health providers participating in Medicare and Medicaid not covered by another reporting mechanism*. Once implemented, the uniform information is intended to overcome

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* Institutional-based home health care providers (those operated as a distinct part of a hospital, skilled nursing facilities, rehab facilities, etc.) will be covered by the uniform reporting systems directed at those institutions.

inconsistencies within the current cost reporting methods. This should improve the ability to use the data for cost analysis, policy decisions, evaluation of alternative reimbursement mechanisms, health planning, and management of publicly funded home health care.

USHHAR has the following basic characteristics:

- Functional Reporting

  Data are organized into standard cost centers reflecting the functions within each agency. This means that agencies would report their expenses, revenues, and other data in accordance with uniformly defined sets of activities rather than those defined by each agency. Such a situation will produce more comparable and meaningful information.

- Uniform Definition of Expense and Revenue Centers

  In order to achieve comparability, USHHAR provides specific definitions of the expenses and revenues to be reported for each of the activity centers.

- Uniform Definition of Productivity

  In order to measure the productivity or output of each activity center in an agency, Standard Units of Measure (SUMs) have been defined. They are intended to be used to quantify service utilization -- for example, the number of skilled nursing visits -- and to calculate a comparable average cost per unit of output using the costs that are defined for each activity center in USHHAR.

B. MEASURING THE IMPACT OF USHHAR

HCFA determined that one way to measure the impact of implementing USHHAR would be to statistically study the financial impact on a random test basis. This test would involve a limited number of providers (the final study included 85 providers) who would simulate (on paper) how they would go about implementing USHHAR. This simulation would be conducted within

standard guidelines so that the information developed would have maximum usefulness. Under these circumstances, the results of the simulation could be used to project the nationwide cost to implement USHHAR (See Chapter 2.) Additionally, the simulation information could be used to draw conclusions about the factors within the operations of the providers and within the reporting requirements that contribute to the implementation cost. Such an analysis could ultimately be used to revise the reporting requirements based on a financial and operational evaluation. (The data needed to perform such an analysis are provided in Chapter 3.)

The study would also allow for the collection of other information about home health care providers. This information could also help shape the ultimate reporting requirements by increasing the knowledge of the nature of the providers. (This information is provided in Chapter 4.)

C. THE PROJECT STAFF

Morris, Davis & Company, a certified public accounting firm headquartered in Oakland, California, was selected on June 8, 1979 by HCFA to perform the study. The company has considerable health care industry experience developed during the past ten years. The firm of Hill, Taylor & Company, a CPA firm located in Chicago, Illinois, conducted much of the fieldwork in the Midwest as a contractor to Morris, Davis & Company.

Extensive training on the USHHAR requirements and project methodology was provided by experienced health care professionals to the analysts conducting the study. The key project staff and most of the field analysts had participated in recent similar studies and had prior

experience in the health care field. A comprehensive training session was held prior to the start of field work. Review sessions were conducted during the field work period to ensure uniform results among teams.

D. THE PROJECT METHODOLOGY

The major objective of the methodology was the assurance that the cost estimations were performed in all locations in a uniform manner. To do so, the study teams worked with key personnel from each provider to ensure that the resulting assumptions and findings were consistent with the agency's perceptions:

- All USHHAR required accounting changes were reviewed by the agency's chief financial officer and other appropriate personnel.
- All agency approaches to USHHAR and required changes were reviewed with those persons responsible for making the change.
- All assumptions regarding incremental increases in staff time, supplies, data processing equipment, and training costs were reviewed.
- All major cost estimations were reviewed with top level administration during and/or at the conclusion of the field work in a formal exit conference.

All assumptions or estimates were made by responsible agency personnel (including their consultants, accounting firms, etc.), and the study workpapers contain documentation of the discussions with those personnel and the results of those discussions.

All field work was reviewed several times by the various project management levels. The major objective of this was to assure uniform, reliable, and reasonable cost estimates and comprehensive documentation. These reviews were conducted by project supervisory staff who had an intimate knowledge of the study methodology and USHHAR. Only when the field work was accepted as satisfactory was it considered complete.

The final step in this verification process was taken in August 1980. Each participating agency was sent a detailed summary of the implementation cost estimates and asked to comment on the figures. None of the estimates were challenged or questioned.

Throughout the cost estimating process with the study providers, two fundamental assumptions were consistently applied:

- There are two basic alternative methods of providing USHHAR data.
- Only the financial incremental agency costs attributable to meeting the USHHAR requirements were estimated.

Alternative Methods for Complying With USHHAR - The cost estimating methodology provided agencies with two basic methods to meet the USHHAR requirements, and estimates were prepared for both of these options.

- Option 1 -- Reclassification

  Agencies could continue to maintain their current accounting and statistical systems and reclassify that data into the USHHAR functional reporting requirements, using any appropriate means, such as special analyses.

- Option 2 -- Conversion of Existing Systems

  Agencies could modify and convert their existing systems to permit direct entry of the required USHHAR data without further analyses or studies.

These options were selected to represent distinctly different approaches to meeting the reporting requirements. For example, USHHAR requires that salaries and wages be distributed to pre-defined functional cost centers. These cost centers may differ from those normally used by the agency in its existing accounting system. To meet the USHHAR requirements for labor cost distribution, the agency will need to obtain additional information to distribute salaries and wages to USHHAR's cost centers. Under Option 1 (reclassification), an agency might conduct a

time study for a sample period (a special study). Under Option 2 (system modification), an agency might modify its current payroll system, or replace it with a new system, so that the system would collect and produce information totally in conformity with the USHHAR cost center definitions.

It is important to understand the approach to estimating the costs of special studies. USHHAR clearly permits special studies for reclassifying costs, revenues, and SUMs. At the time of the study, however, the manual did not contain criteria, standards, or guidelines for designing and conducting a special study. To ensure that this was treated consistently throughout the study, each special study was costed as if it would consist of a data collection effort lasting two weeks and performed four times during the year. The data collected during the special study would form the basis for reasonably projecting the item being studied over the entire annual reporting period. The "two weeks per quarter" approach was taken from general Medicare guidelines (see HIM 15, Section 2304). This amount of time is believed to be conservative for cost estimating purposes, particularly in light of some of the special study or sampling approaches a number of the study agencies are presently using for management and reimbursement purposes. Most of the current techniques would result in less effort and cost than the study mandated approach.

In order to estimate the costs for each option at each agency, the study teams worked directly with agency staff to determine the specific approach they would most likely take to meet USHHAR requirements. There was virtually unlimited flexibility in choosing the specific approach.

Thus, the approaches represent a realistic future course of action for each agency and not one determined by the consultants. Moreover, the final approach selected by the agencies was one that all parties considered to be reasonable in all cases.

Taking the two option approach produced a manageable estimating environment. Cost estimating is always highly dependent on the judgment of the estimator. The constraints imposed by the study's two options brought order and structure to the estimating process, without limiting the range of the potential solutions.

It would have been impractical to attempt to develop estimates in eighty-five very different environments without the aid of a well-defined framework. The framework to the two options allowed the estimators to produce uniform data that could be compared among agencies, yet represented eighty-five unique solutions. At the same time, by examining two such opposite approaches, the agency could see which approach best suited its needs. Such information should prove quite helpful when actual implementation begins.

It should be noted, however, the implementation plans developed during the study may not necessarily be those actually implemented by the agencies. In fact, an agency is quite unlikely to elect to use exclusively one of the two options to produce USHHAR. In all probability, agencies will produce USHHAR using some combination of the two options. For example, an agency might modify its payroll and patient accounting systems to meet USHHAR's requirements for reporting expenses,

revenues, and SUMS, but leave all other systems as they are (such as the general ledger) and use reclassifications to produce the other USHHAR information.

E. SUMMARY OF THE COST ESTIMATING PROCESS

During the field work, the same basic cost estimating process was followed at each agency. The cost estimating process was not considered complete until all the tasks had been performed*. Tasks were carried out in four stages: (1) Pre-visit and initial on-site work; (2) Options 1 and 2 Cost Estimating; (3) Completion of on-site work; and (4) Workpaper review. These stages are illustrated in Exhibit I.

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*Originally, a secondary objective of the study was to simulate the impact of the Medicare Cost Report in the USHHAR Draft Manual of December 1978 as compared to the agency's Medicare Cost Report filed in fiscal year 1978. With the advent of the proposed new Medicare Cost Report, HCFA Form 1728, which supersedes the Medicare Cost Report section of USHHAR, the original comparison and analysis was not performed. HCFA felt that to do so might tend to confuse and mislead the users of this report, particularly if the proposed Cost Report is circulated in the near future.

EXHIBIT I

ILLUSTRATION OF THE COST ESTIMATING PROCESS

STAGE 1

Pre-Visit & Initial On-Site Work

- Pre-Visit Activities
- Entrance Conference
- Identification of Differences

STAGE 2

Options 1 and 2 Cost Estimating

- Options 1 and 2 Cost Estimates for:
  - -- Major Systems and Ledgers
  - -- Other Individual Accounts, SUMs and Statistics
  - -- Financial Statements
  - -- Other Remaining USHHAR Reports
- Validate Completeness and Summarize
- Summarize Reclassification and Special Study Cost Estimates

STAGE 3

Completion of On-Site Work

- Exit Conference

STAGE 4

Workpaper Review

- Cost Study and Cost Report Documentation to M,D & Co for Review

STAGE 1: PRE-VISIT AND INITIAL ON-SITE WORK.

TASK 1 Complete Pre-Visit Activities.

- Contact agency, schedule visit, and forward the agency information package.
- Arrange staff scheduling and other administrative activities.

TASK 2 Conduct Entrance Conference.

- Review purpose and scope of study, and agency's involvement with study team.
- Identify persons responsible for accounting and Medicare Cost Report preparation.

TASK 3 Identify Differences Between Agency's Capabilities and USHHAR's Requirements.

- Complete project checklist with agency personnel to identify incompatibilities or differences between the agencys' information and USHHAR requirements.
- Review and validate checklists with key agency personnel (e.g., agency director and financial officer).

TASK 4 Define Scope of Remaining Work.

- Review information systems and ledgers
- Use checklists to prepare list of differences and incompatibilities to be estimated.

STAGE 2: OPTIONS 1 and 2 COST ESTIMATING

TASK 5 Estimate Costs of Simple Reclassification (Option 1) Needed to Produce USHHAR

- Identify the staff who would perform the simple reclassification.
- Estimate the time required.
- Document the salary and fringe benefit costs for the staff involved.
- Determine whether the effort would result in an incremental personnel expense.
- Document and discuss the incremental expense.

TASK 6 Estimate Costs of Special Studies (Option 1) Needed to Produce USHHAR

- Jointly determine the special study approach.
- Identify the staff person who would perform the special study.

- Estimate the time required to perform the special study.
- Document the salary and fringe benefit costs for the staff involved.
- Estimate any additional supplies or equipment required.
- Determine whether the effort would result in incremental expenses.
- Document and discuss the incremental expense.

TASK 7 Estimate Costs of the System Modifications (Option 2) Needed to Produce USHHAR.

- Organize the individual incompatibilities by the systems they impact:

  - Payroll
  - Inventory/Supplies
  - Depreciation/Asset Accounting
  - Transportation
  - Purchasing/Accounts Payable/Contract Services
  - Patient Accounting
  - Statistics and SUMs
  - General Ledger/Chart of Accounts
  - USHHAR Report.

- Define the system modifications required.
- Document the incremental expenses of the modifications required for each system.

TASK 8 Review Finding With Agency Administration on an Ongoing Basis.

STAGE 3: COMPLETE ON-SITE WORK.

TASK 9 Conduct Exit Conference With Agency Management.

STAGE 4: MANAGEMENT REVIEW

TASK 10 Submit Documentation for Review to Project Management.

TASK 11 Send Letter to Agency Confirming Study Results.

F. INCREMENTAL EXPENSES ATTRIBUTABLE TO USHHAR

The primary objective at each study agency was to estimate the incremental expenses resulting from compliance with USHHAR given the approaches defined under the two options. These expenses would be for the first year of implementation, and were to be stated in current dollars. Understanding this incremental or marginal costing concept requires the reader to be familiar with some basic considerations.

Measurable Increase in Cost - The basic question addressed at each agency was: How much more money will the agency have to spend under Options 1 and 2 to produce USHHAR? These incremental expenditures should ultimately be measurable in the Income Statement. The added expenses will typically include the following:

- Higher payroll expenses because additional staff time is required. USHHAR might require a greater number of "paid" hours for existing employees who are paid overtime or for new employees who would need to be hired.

- Higher expenditures for supplies, especially forms for recording information, such as the redesign and reprinting of existing forms for time cards, requisitions, billing documents, etc.

- Expenditures for new equipment, such as bookkeeping machines, computer terminals, etc.

- Expenditures to outside vendors providing consulting, accounting, computer programming, or computer processing services.

Attributed Solely to USHHAR - The cost estimates are the additional expenditures that are only attributable to the imposition of the USHHAR requirements. Excluded from our estimates are the costs of systems changes that are due to requirements or needs other than USHHAR. For example, some agencies were in the process of changing their information systems. These changes often produced information similar or identical to that required by USHHAR. The costs of such changes are not attributable to USHHAR since they were underway in advance of USHHAR.

Incurred by the Agencies - The cost estimates focused solely on the impact on agencies -- not other organizations that might be affected by USHHAR. For this reason, other cost implications of USHHAR are outside

the scope of this study. These other cost implications would include: (1) the cost to DHHS to develop the USHHAR Manual; (2) the cost impact on fiscal intermediaries; (3) the cost or savings to DHHS of collecting, editing, processing, analyzing, and using the USHHAR data once they have been submitted by agencies.

Impact on Reimbursement Not Considered in Estimate - The estimates do not include the reimbursement that might be lost or gained as a result of using the USHHAR data for reimbursement purposes.

Value of Study Effort Not Included in Estimate - None of the effort and costs of the study teams associated with conducting the field work are included in the estimates. However, when the agency felt that it would hire consulting assistance or incur costs related to this orientation activity in order to implement USHHAR, such costs were included in the estimates.

Significance of Personnel Costs - Personnel costs were anticipated to represent the major component of the implementation costs. Accordingly, great care was taken to accurately estimate these costs. Processes and criteria were developed to assure that the estimated effort (expressed in staff hours) was translated into its actual dollar cost.

This process started with the documentation of salary costs and fringe benefit rates of agency personnel. The next step involved an evaluation of the estimated effort by individual, including frequency and duration. Total effort for each individual was calculated and analyzed. The principal determination to be made related to the individual's ability to

accept or absorb additional work within their existing work load. When this was possible, the effort would not result in additional cost since the agency would not incur any additional labor expense.

The individual's ability to absorb additional work was influenced by the existing work load and the nature of the new work (when it had to be done, how long it took each time, etc.). The individual involved and/or their supervisor made the ultimate determination of whether the effort could be absorbed or not. The effort was translated to dollars and included in implementation costs whenever the agency and the field team felt it could not be absorbed.

This review process proved valuable in a number of instances when a series of small tasks was assigned to the same individual. The tasks appeared manageable, individually, but in the aggregate represented a greater effort than could be handled with existing resources. This situation was identified and costed, accordingly.

One of the most frequently occuring USHHAR requirements is the need for employees to maintain detailed time records. This situation is characterized by some employees whose time should be recorded in more than one cost center and thus must precisely account for the time. Because of this, a key criterion was developed. It was based on reasonable assumption that, at a minimum, ten minutes per day were available and absorbable for functional time recording. Stated another way, it is reasonable to conclude that no employee is working more than

98 percent of the day, and that the other two percent represents time available to perform miscellaneous tasks without resulting in additional personnel expenditures. (8 hours per day x 60 minutes per hour = 480 available work minutes per day x 2 percent available time = 9.6 or approximately 10 minutes per day.) This consideration avoids a potential over or understatement of USHHAR cost estimates. This assumption did not preclude the costing of 100 percent of any individual time if it could be proven by agency management that there was no absorbable time available, i.e. the employee was already working overtime.

Working With Systems Undergoing Change - This situation is typified by agencies that are in the midst of changing or planning to change from one accounting system to another. For example, an agency is changing from a manual in-house payroll system to an external computer service bureau that offers expanded labor analysis reporting. (Note, such changes are independent of USHHAR and should not produce costs attributable to USHHAR.)

The need exists, however, to decide which system should be used as the basis for determining the additional USHHAR requirements and costs. In order to avoid biasing the estimates by using new systems capabilities, which usually are more capatible with USHHAR requirements than the existing systems, several tests were established to ensure the certainty that the new system would become operational and therefore appropriate to consider as an existing capability.

These tests included:

- A set timetable for implementation;
- The existence of a signed contract with system vendor (if appropriate) demonstrating a serious commitment to the change;
- The development of a thorough knowledge of the system's capabilities and documentation of the system's output; and
- The availablity of supportable estimates of the effort and costs associated with obtaining and maintaining the system.

Should the provider's pending system change have "failed" any of these tests, the existing system was used as the basis for the cost estimate. As a practical matter it would have been difficult, if not impossible, to develop estimates on a proposed system lacking any of the information required by the test.

Preparation of the Uniform Report - Preparation of the USHHAR report was considered a separate task from the accumulation of the necessary data. Estimates were developed by all participants with regard to the physical act of preparing the report. Each provider was assumed to be required to complete a report on its operations. Current Medicare cost reporting practices allow only subunits of official agencies to file joint Cost Reports. For the purpose of cost estimating in this project only, it was assumed that USHHAR would not offer that option.

Conversion to Accrual Basis Reporting - USHHAR is designed to accept data reported only on the accrual basis. This does not require the providers to convert to an accrual basis of accounting if they are presently on cash. Rather, it requires that they be capable of reporting as if they were on an accrual basis. USHHAR is a reporting system, not an accounting system.

As stated in the draft USHHAR Manual (Section 1310, page 1.7), those agencies on a cash basis would be allowed a two year "grace period" in which to develop the capacity to report on an accrual basis. When a study provider indicated that the agency would take advantage of this grace period, the costs to meet this requirement were not included in the implementation cost estimates. The project is designed to collect only first year implementation costs. If meeting the accrual reporting requirement was deferred to beyond the first year, its ultimate cost was not estimated. As a practical matter, there is no way to include, in a consistent manner, estimates of costs that might be incurred at virtually any time over a two year period.

G. THE ADVISORY GROUP

An advisory group composed of representatives from the home health care industry and other concerned parties was formed early in the study (Exhibit II). The group was formed at the request of the industry. The nature of the group and its composition were determined at a meeting held in July 1979. The group was initially divided into two separate "interest groups". The first group to meet was the methodology and sampling group. Its principal function was to review and comment on the study approach (methodology) and the method of selecting the participating agencies.

This group met in August and September 1979. The group was provided the methodology developed by Morris, Davis & Company and was asked to comment on it.

ADVISORY GROUP MEMBERS

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It was able to provide significant insight into the nature of the home health environment and assisted us to tailor the methodology to fit this environment. The group was never entirely comfortable with some components of the methodology. Its comments are provided and discussed in Sections D and E of Chapter 4.

The methodology and sampling group also reviewed the mechanism for selecting the study agencies. (A full discussion of this sampling plan will follow shortly.)

The other interest group was concerned with the use of the data USHHAR would generate. This group also met in August and September 1979. Members worked very closely with Morris, Davis & Company project management to develop a revised version of the USHHAR manual to use in the study. To assist in this process the group was provided an analysis of all the public comments received after the March 1979 distribution of the original draft of USHHAR. This analysis, prepared by Morris, Davis & Company, summarized and categorized public comments received by HCFA in letter form.

Workshops were conducted, which ultimately produced formal recommendations, revisions, and clarifications to the December draft of USHHAR. Most of the group's recommendations were accepted by HCFA and included in the version of USHHAR used in the study. These revisions are summarized in Appendix A, which is a part of a larger report (Report on Phase II of the USHHAR Project) distributed to the advisory group at its April meeting. The revisions contained in this report were used during the study. No revisions to USHHAR were made after this point.

An ad hoc meeting was held in March 1980 with members of the Advisory Group who briefed representatives of various health industry interest groups (American Public Health Association, American Nurses Association, Association of State and Territorial Health Officials, and the National Association of Counties). This session was designed to help keep the community of official agencies briefed on the progress of the project.

Both interest groups met in joint session in January and April 1980. These sessions provided the advisory group an opportunity to review preliminary results of the study and monitor progress towards completion. At the April meeting, the combined group was also provided an opportunity to review the actual workpaper packages produced during each field visit.

The group also reviewed an outline of the final report. It provided comments and suggestions used to define the contents of this report.

A draft version of the report was provided to the combined group for its review. Written comments were solicited. A presentation of the study findings was made to the combined group in October 1980. The group's comments (written and verbal) were used to produce this final version of the report. These comments and their impact are discussed in Section E of Chapter IV.

H. PARTICIPANTS IN THE COST ESTIMATING

Test Agencies - Ten home health care providers, who had had previous contact with the Project Officer volunteered to serve as sites for a test of the study methodology. The following five providers were selected for the test:

- The Visiting Nurse Association of Washington, D.C.
- Allegany County Health Department; Cumberland, Maryland.
- VNA of Hillsborough County, Inc.; Tampa, Florida.
- Home Health Agency of Catholic Charities; Kansas City, Kansas.
- Visiting Nurse Service, Inc; Phoenix, Arizona.

The methodology developed by Morris, Davis & Company and reviewed by the advisory group was tested at these agencies. It was an opportunity to discover any problems with implementing the methodology. It was also an opportunity for the field teams to increase their experience and refine techniques before actually commencing the study.

This test confirmed the validity of the methodology. As was expected, it did identify some areas that needed further amplification, primarily in the area of orienting the study agencies to the study guidelines. The necessary changes were made prior to starting the study. Also, a review session was held with all the staff in order to share experiences and successful techniques.

Study Agencies - The selection of the study agencies was the product a random sample designed to produce statistically valid results.

The following represents the procedure used to select a statistically valid (projectable) sample:

Objective:

Prepare a sampling plan to allow for estimations sampling for variables in order to determine the total costs for implementing USHHAR.

This required the following:

- Precisely define the objective;
- Precisely define the universe or population that will be subject to projection;
- Identify the sampling unit;
- Establish the proper parameters (confidence level and precision);
- Select an appropriate sample size;
- Obtain concurrence from HCFA on size of sample, confidence level, and precision;
- Review and control the actual selection process for the sample agencies;
- Determine an appropriate method for replacement if selected agencies cannot participate;
- Perform the study as previously stated (preliminary testing and subsequent completion of study agencies);
- Evaluate the preliminary results and determine the appropriateness of the sample size;
- Complete selection as necessary to produce an appropriate sample;
- Determine the average or ranges or strata of averages from our study results; and
- Project the dollar results based on complete sampling procedures.

The objective of the sample was to establish the upper limit of the cost (greatest anticipated cost) resulting from the nationwide implementation of USHHAR. The population affected by this implementation are all home health care providers, not facility based, participating in the Medicare program. This population was identified by a list prepared by HCFA of all agencies submitting a claim for Title XVIII reimbursement during the twelve months from June 1978 through May 1979. Each provider number appearing on that list was regarded as an individual unit subject to USHHAR requirements.

The degree of precision of the estimate and the number in the sample were selected after a review of the results of the first 22 study visits. These results indicated that a sample size of 85 would produce a precision level acceptable to HCFA.

HCFA selected a 95 percent one-sided upper confidence level. This means that the actual cost of implementation has only a 5 percent chance of being greater than what was projected, given the methodology for developing the cost estimates.

The study participants were selected at random (see Appendix B for a formal description of this process) from the HCFA-generated list of agencies. Agencies were contacted in order of selection.

The initial contact was made by representatives of the major industry organizations participating in the advisory groups. They explained the purpose of the study and the importance of participating. Excellent cooperation was provided by the industry representatives and the selected agencies. Ninety percent of those selected and eligible volunteered to participate. A list of those agencies, in order of selection, is provided as Appendix C.

The agencies were then contacted by Morris, Davis & Company staff and visit dates were arranged. These visits took place between October 1979 and June 1980. The cost projections and discussions of the data collected are provided in the chapters that follow.

CHAPTER II

PROJECTION OF NATIONAL IMPLEMENTATION COSTS

II. PROJECTION OF NATIONAL IMPLEMENTATION COSTS

The first year cost to implement USHHAR should not exceed $2,919,241 under the Option 1 assumptions and $11,419,280 under Option 2.

The results of the cost estimating at the participating agencies are presented in summary in Exhibit III, which follows this page.

Detailed results are provided in Appendices D and E and are discussed at length in Chapter III. These data resulted in a total Option 1 cost for the study agencies of $85,952. This represents an average cost of $1,011. The Option 2 total was $345,860, or an average of $4,270.

The approach used in making these projections is in accordance with generally accepted statistical principles. In fact, these figures represent a very conservative use of the data collected. The projected figures represent the highest implementation cost that could be reasonably expected. In statistical terms, these projections represent the upper limit of a one-sided confidence level of 95 percent. In simpler terms, there is only a 5 percent chance that the actual implementation costs, under the Options 1 and 2 assumptions, could be higher.

The projections of implementation cost are based not only on the results generated by the participating agencies but also on what was learned during the random selection process. The random selection process produced three "groups" of providers: those that participated in the study; those that were ineligible to participate in the study; and those who were unable to participate. A detailed discussion of these groups and their selection process is provided in Appendix B.

EXHIBIT III

OPTIONS 1 & 2 COST SUMMARY BY AGENCY

ID. NO.	OPTION I							OPTION 2		
	SIMPLE RECLASS			SPECIAL STUDY			TOTAL OPTION 1			TOTAL OPTION 2
	ONE-TIME	ON-GOING	TOTAL	ONE-TIME	ON-GOING	TOTAL		ONE-TIME	ON-GOING	
01	$ 617	$ 1,392	$ 2,009	$ 36	$ 276	$ 312	$ 2,321	$ 806	$ 2,541	$ 3,347
02	0	342	342	0	25	25	367	56	1,208	1,264
03	0	0	0	0	0	0	0	91	424	515
04	0	331	331	0	0	0	331	1,975	630	2,605
05	74	90	164	0	1,076	1,076	1,240	117	1,011	1,128
06	0	1,251	1,251	0	0	0	1,251	105	2,870	2,975
07	110	1,445	1,555	0	0	0	1,555	5,982	3,939	9,921
08	0	192	192	9	192	201	393	199	1,068	1,267
09	0	0	0	0	25	25	25	0	0	0
10	16	458	474	34	446	480	954	2,708	905	3,613
11	36	201	237	0	0	0	237	32	634	666
12	513	288	801	0	0	0	801	1,100	735	1,835
13	9	475	484	41	185	226	710	302	1,730	2,032
14	145	36	181	0	7	7	188	170	36	206
15	0	905	905	172	203	375	1,280	147	2,274	2,421
16	0	800	800	0	0	0	800	200	800	1,000
17	0	520	520	0	0	0	520	35	413	448
18	0	378	378	0	0	0	378	133	378	511
19	0	499	499	0	0	0	499	518	900	1,418
20	0	386	386	120	399	519	905	661	12,777	13,438
21	0	330	330	0	0	0	330	515	856	1,371
22	0	0	0	0	0	0	0	0	0	0
23	530	1,200	1,730	0	0	0	1,730	1,124	1,216	2,340
24	0	277	277	2,720	66	2,786	3,063	4,652	15	4,667
25	400	0	400	0	0	0	400	400	1,415	1,815
26	248	0	248	0	0	0	248	248	0	248
27	18	13	31	0	0	0	31	453	130	583
28	160	200	360	0	0	0	360	527	216	743
29	0	360	360	0	0	0	360	90	941	1,031
30	0	698	698	50	1,376	1,426	2,124	1,450	1,521	2,971
31	0	100	100	0	0	0	100	400	330	730
32	0	350	350	0	0	0	350	400	665	1,065

EXHIBIT III-a

OPTIONS 1 & 2 COST SUMMARY BY AGENCY

ID. NO.	OPTION I							OPTION 2		
	SIMPLE RECLASS			SPECIAL STUDY			TOTAL OPTION 1			
	ONE-TIME	ON-GOING	TOTAL	ONE-TIME	ON-GOING	TOTAL		ONE-TIME	ON-GOING	TOTAL OPTION 2
33	0	0	0	0	0	0	0	30	0	30
34	0	0	0	0	0	0	0	157	1,045	1,202
35	960	1,280	2,240	0	0	0	2,240	3,782	3,386	7,168
36	0	845	845	0	88	88	933	275	1,553	1,828
37	68	250	318	0	0	0	318	0	261	261
38	0	0	0	0	0	0	0	3,648	6,407	10,055
39	260	3,961	4,221	2,920	15,889	18,809	23,030	2,739	29,680	32,419
40	54	298	352	0	7	7	359	83	1,627	1,710
41	0	0	0	0	0	0	0	673	1,182	1,855
42	0	0	0	0	0	0	0	0	0	0
43	300	391	691	0	491	491	1,182	347	1,066	1,413
44	0	1,539	1,539	952	1,088	2,040	3,579	3,019	3,952	6,971
45	0	70	70	0	0	0	70	154	427	581
46	0	0	0	0	108	108	108	4,678	15,000	19,678
47	150	251	401	0	0	0	401	196	372	568
48	0	10	10	14	5	19	29	N/A	N/A	N/A
49	0	480	480	0	0	0	480	0	800	800
50	0	234	234	0	44	44	278	0	530	530
51	4	148	152	0	47	47	199	10	3,398	3,408
52	0	0	0	0	0	0	0	640	913	1,553
53	5	1,011	1,016	241	230	471	1,487	285	1,896	2,181
54	0	300	300	0	0	0	300	232	700	932
55	0	0	0	30	0	30	30	677	9,751	10,428
56	324	205	529	99	728	827	1,356	2,108	8,227	10,335
57	0	187	187	0	15	15	202	88	877	965
58	0	452	452	0	0	0	452	1,832	639	2,471
59	0	241	241	125	1,030	1,155	1,396	1,199	852	2,051
60	0	1,100	1,100	309	65	374	1,474	675	1,324	1,999
61	0	1,100	1,100	712	151	863	1,963	1,553	1,614	3,167
62	30	441	471	0	0	0	471	175	587	762
63	4	4	8	4	18	22	30	26	2,785	2,811
64	0	253	253	0	786	786	1,039	1,367	4,166	5,533

EXHIBIT III -b

OPTIONS 1 & 2 COST SUMMARY BY AGENCY

ID. NO.	OPTION I							OPTION 2		
	SIMPLE RECLASS			SPECIAL STUDY			TOTAL OPTION 1	ONE-TIME	ON-GOING	TOTAL OPTION 2
	ONE-TIME	ON-GOING	TOTAL	ONE-TIME	ON-GOING	TOTAL				
65	0	0	0	0	0	0	0	1,800	0	1,800
66	0	30	30	5	5	10	40	21	538	559
67	0	416	416	0	218	218	634	91	5,120	5,211
68	0	600	600	0	640	640	1,240	520	320	840
69	6	327	333	9	134	143	476	115	566	681
70	0	5	5	1,275	5	1,280	1,285	1,365	0	1,365
71	0	0	0	0	0	0	0	820	3,799	4,619
72	8	186	194	231	103	334	528	N/A	N/A	N/A
73	0	1,243	1,243	0	823	823	2,066	108	1,501	1,609
74	0	12	12	16	8	24	36	N/A	N/A	N/A
75	1	38	39	46	20	66	105	N/A	N/A	N/A
76	0	474	474	3	563	566	1,040	607	5,441	6,048
77	0	131	131	0	0	0	131	666	495	1,161
78	0	131	131	0	0	0	131	666	495	1,161
79	13	47	60	12	5,401	5,413	5,473	0	61,557	61,557
80	12	257	269	472	53	525	794	661	2,796	3,457
81	16	591	607	0	186	186	793	55	13,577	13,632
82	0	375	375	0	76	76	451	375	393	768
83	6	213	219	0	66	66	285	20	4,824	4,844
84	112	279	391	15	1,144	1,159	1,550	2,226	13,063	15,289
85	222	279	501	25	1,111	1,136	1,637	3,375	14,045	17,420
	$5,431	$34,202	$39,633	$10,697	$35,622	$46,319	$85,952	$69,735	$276,125	$345,860

Eighty-five agencies participated in the cost estimating. Four of these agencies participated only in the Option 1 estimates. These four agencieswere unable to schedule sufficient time to participate in Option 2 estimating during the study period.

Seventeen agencies were ineligible to participate since they had either withdrawn from the Medicare program, ceased operations, or were facility-based. This same situation would be present in the total population. The universe (total population) of agencies is always changing. To compensate for this, the results of the participating agencies must be adjusted before they can be used to project the total cost.

In order to do this, the seventeen ineligible agencies* have been assigned a zero cost to implement. This method (using "dummy" sampling units) will produce a projection that reflects such occurences in the total population. This adjustment results in a slightly larger effective sample (102 providers for Option 1, the original eighty-five plus the seventeen "dummy" units; ninety-eight for Option 2, eighty-one plus the seventeen) and a lower average cost ($843, Option 1; $3,529, Option 2).

Another ten agencies* declined to participate at all in the estimating mainly due to an inability to find sufficient time in their schedules to work with the study teams. (As noted eariler, four agencies participated only in Option 1 estimating.) It is not necessary to make any adjustment for the few

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* These ineligible and nonparticipating agencies do not appear in the results shown in Exhibit III. The zero costs shown in Exhibit III result from actual estimates made at participating agencies. One hundred and fifteen agencies were originally drawn in the random selection process. Three agencies were selected twice (duplicates), eighty-five participated, seventeen were ineligible, and ten declined to participate and were replaced by the next agency on the list. A discussion of the selection process and its results is provided in Appendix B.

agencies that declined to participate. They represent a nonresponse rate of only nine percent for Option 1 and thirteen percent of Option 2 estimates.

The adjusted average cost of implementation can then be used to project total cost. This is done by multiplying the average costs by the total number of agencies in the population. The population, as defined by HCFA and detailed in Appendix B, was set at 2,385 agencies. The resulting point estimates of the total cost are:

Option 1, $2,010,555; and

Option 2, $8,416,665.

These figures represent the most likely implementation cost. However, as was noted earlier, we agreed to project a cost that we could be ninety-five percent certain would not be an understatement of total cost. To do this we needed to evaluate the distribution and range of the estimates produced during the study. This range and distribution establishes the precision of the estimate and, accordingly, to what degree it must be adjusted to reach the ninety-five percent confidence level.

When this calculation is performed, the figures cited at the beginning of the chapter result (Option 1, $2,919,241 and Option 2, $11,419,280.) A detailed summary of this process, as described by our statistical consultant, Dr. Herbert Arkin, is provided in Appendix F.

This process has produced a statistically valid set of projections. The result is a clear picture of anticipated total implementation costs using two different implementation approaches. This process has also allowed us to make some observations about some of the components of these costs and about the nature of the providers of home health care. These observations are presented in Chapter III.

CHAPTER III

ANALYSIS OF IMPLEMENTATION COSTS

III. ANALYSIS OF IMPLEMENTATION COSTS

In this chapter we present a series of analyses of agency cost estimates in conjunction with selected agency characteristics. Only actual estimates developed at the 85 agencies are used in this section. While we cannot project these data with the same degree of confidence and accuracy as that shown in Chapter II, they should assist the users of this report to better understand some of the factors that may indicate the causes of variations in the cost estimates. They should also give a preliminary profile of agencies and illustrate some of the uses of the uniform information. We will also look at which reporting requirements contribute the most to cost. Finally, we will review which systems within the agencies appear to cost most to modify.

A. SUMMARY OF CHARACTERISTICS

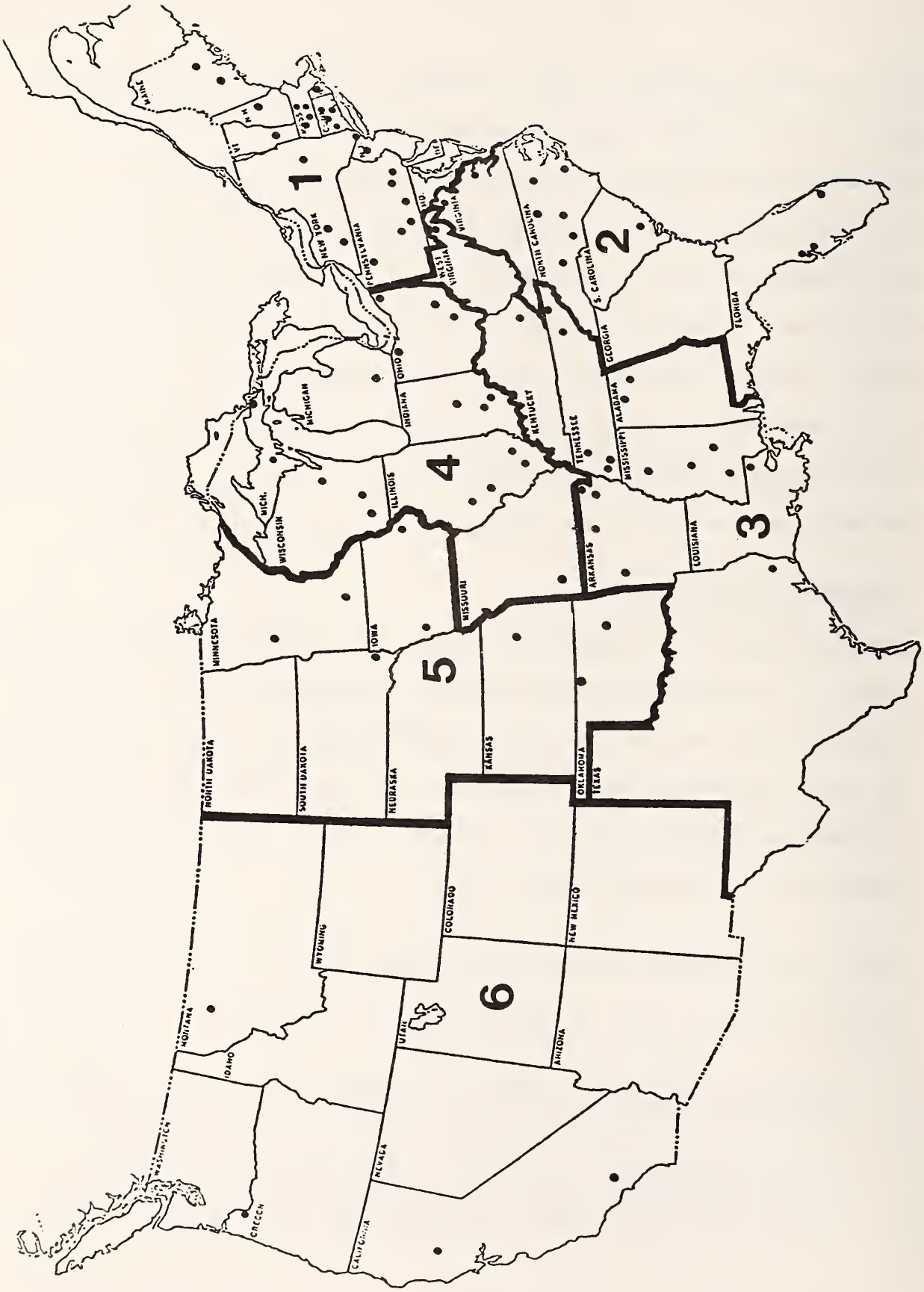
Table 1 summarizes the characteristics of each of 85 agencies in the study sample. The data contained in this table serves as the bases for all tables in this section. Thus, the reader has available the same data base we used. The data on agency characteristics were collected for the most current, audited fiscal year at the study agencies. With few exceptions these were fiscal years ending in 1978.

While most of entries on the main data table should be self explanatory, the following are likely to need clarification or expansion.

- Agency ID: The unique number of the study agency that is used consistently within this Chapter. Note that this number does not correspond to an agency's Sequence Number shown on Appendix C.
- Number of Locations: The number of separate physical sites (branches) from which services are delivered by the organization having the provider number selected in the study sample.

LOCATION OF THE STUDY AGENCIES

EXHIBIT IV



- Basis of Accounting: The distinction between cash or accrual as the basis for accounting in the agency.

- Geographic Area: One of six areas within the continental United States (see map on Exhibit IV). The six areas have been designated:

  1. Northeast
  2. Southeast
  3. South
  4. Midwest
  5. Central
  6. West

  These areas were developed by project management and do not correspond necessarily to political or governmental boundaries. Geographic area is just viewed as another potential analytical tool.

- Type of Control: The organizational setting of the agency as classified into the following:

  - Official - City
  - Official - County
  - Official - State
  - Official - County/State
  - Official - District
  - Nonofficial - Not-For-Profit
  - Nonofficial - Proprietary
  - Combination - Official/Voluntary

- Reporting Method: The distinction between functional or responsibility as the method by which the agency prepares its financial reports.

- Medicare Cost Report Method: Which of the five authorized Medicare cost apportionment methods the agency selected to use:

  - NLN-1 (National League for Nursing)
  - NLN-2
  - Combination NLN/PHS (Public Health Service)
  - RCCAC (Ratio of Charges to Charges Applied to Costs)
  - Other FI (Fiscal Intermediary) Approved Method

- Budget: Operating expenses (in thousands of dollars) associated with the agency's home health program, as reported in their last audited Medicare Cost Report. Due to variations in reporting philosophy, the figures on the Medicare Cost Report were not always consistent between entities. Guidelines were developed for the field teams to use in their effort to collect uniform and consistent data.

- FTEs: The number of full time equivalent employees working for the provider as reported in their last audited Medicare Cost Report. This figure does not include contracted services. Variations were encountered among the agencies as to how FTEs were computed. The field teams attempted to record information in as uniform a manner as possible.

TABLE 1

SUMMARY OF AGENCY CHARACTERISTICS

Agency ID No	No. of Locations	Accounting Basis	Geographic Area	Type of Control: Off. Loc.	Off. St.	Non Prof.	For Prof.	Oth.	Reporting Method	Medicare Cost Report Method
1	1	Cash	MW	-					Resp.	NLN-1
2	3	Cash	NE	-					Func.	Comb.
3	1	Cash	C	-					Resp.	Comb.
4	1	Accr.	S			-			Resp.	Comb.
5	1	Accr.	SE	-					Resp.	NLN-1
6	1	Cash	NE			-			Resp.	Other
7	1	Accr.	NE			-			Resp.	NLN-2
8	1	Accr.	NE			-			Func.	Comb.
9	4	Accr.	NE			-			Func.	NLN-1
10	2	Accr.	WC			-			Resp.	Comb.
11	2	Cash	MW	-					Resp.	NLN-1
12	1	Cash	MW	-					Resp.	Comb.
13	1	Accr.	NE			-			Resp.	NLN-1
14	1	Accr.	NE			-			Resp.	NLN-1
15	1	Accr.	SE			-			Resp.	NLN-1
16	1	Accr.	MW			-			Func.	NLN-1
17	1	Accr.	S			-			Func.	Comb.
18	1	Accr.	C			-			Func.	NLN-1
19	1	Accr.	NE			-			Resp.	NLN-1
20	1	Accr.	NE			-			Func.	Comb.
21	1	Cash	NE			-			Resp.	RCCAC
22	1	Accr.	MW					-	Func.	NLN-2
23	1	Cash	NE			-			Resp.	NLN-1
24	3	Cash	MW	-					Resp.	Comb.
25	1	Accr.	NE			-			Func.	NLN-2
26	1	Cash	MW	-					Resp.	NLN-1
27	1	Cash	NE	-					Resp.	Comb.
28	1	Cash	NE			-			Resp.	Comb.
29	1	Accr.	MW	-					Resp.	NLN-1
30	1	Accr.	C	-					Resp.	Comb.
31	1	Accr.	S			-			Resp.	NLN-2
32	1	Accr.	MW			-			Resp.	Comb.
33	1	Cash	WC	-					Resp.	Comb.
34	1	Cash	MW	-					Resp.	Comb.
35	1	Accr.	NE			-			Func.	NLN-1
36	1	Cash	MW			-			Resp.	NLN-1
37	1	Accr.	S			-			Func.	NLN-1
38	4	Cash	S		-				Resp.	RCCAC
39	7	Accr.	WC			-			Func.	Comb.
40	1	Cash	MW	-					Resp.	Comb.
41	1	Cash	MW	-					Resp.	NLN-1
42	1	Accr.	MW			-			Func.	NLN-2
43	3	Accr.	WC	-					Func.	NLN-2
44	1	Accr.	NE			-			Resp.	NLN-1
45	1	Accr.	MW	-					Resp.	NLN-1
46	1	Accr.	SE			-			Resp.	NLN-1
47	1	Cash	NE			-			Func.	Comb.
48	2	Cash	S		-				Resp.	Other
49	1	Accr.	MW			-			Func.	Comb.
50	1	Accr.	SE				-		Resp.	Comb.
51	1	Cash	S		-				Resp.	Comb.
52	1	Cash	SE	-					Func.	NLN-1
53	2	Cash	NE			-			Resp.	Comb.
54	1	Accr.	S			-			Resp.	NLN-1
55	5	Accr.	SE	-					Resp.	Comb.
56	1	Cash	S		-				Resp.	Comb.
57	1	Cash	SE	-					Resp.	Comb.
58	1	Cash	MW	-					Resp.	RCCAC
59	1	Cash	C		-				Func.	Comb.
60	1	Cash	SE		-				Resp.	Comb.
61	1	Cash	SE		-				Resp.	Comb.
62	1	Accr.	NE			-			Func.	NLN-1
63	1	Cash	C	-					Resp.	Comb.
64	1	Accr.	SE				-		Resp.	NLN-1
65	2	Cash	MW	-					Resp.	Comb.
66	1	Cash	C	-					Resp.	Comb.
67	2	Accr.	SE			-			Resp.	NLN-1
68	2	Accr.	S			-			Resp.	RCCAC
69	1	Cash	NE			-			Resp.	NLN-1
70	5	Accr.	NE			-			Resp.	NLN-1
71	1	Cash	NE	-					Resp.	Comb.
72	1	Cash	S		-				Resp.	Other
73	1	Accr.	NE			-			Resp.	RCCAC
74	2	Cash	S		-				Resp.	Other
75	2	Cash	S		-				Resp.	Other
76	3	Accr.	S			-			Resp.	RCCAC
77	1	Cash	C		-				Resp.	Comb.
78	1	Cash	C		-				Resp.	Comb.
79	4	Cash	S		-				Resp.	NLN-2
80	1	Accr.	NE	-					Resp.	NLN-1
81	1	Cash	S		-				Func.	Comb.
82	1	Accr.	SE	-					Resp.	NLN-1
83	1	Cash	S		-				Resp.	Comb.
84	1	Cash	S		-				Resp.	NLN-2
85	1	Cash	S		-				Resp.	NLN-2

TABLE I CONT.

SUMMARY OF AGENCY CHARACTERISTICS

Agency ID No	Total Visits	Medicare Visits	Option 1 Hours Total	Option 1 Hours Absorb	Option 2 Hours Total	Option 2 Hours Absorb	Budget (000)	FTEs	% Medicare To Total Revenue
1	10,055	5,261	166	0	378	0	$ 205	19	31
2	39,501	4,146	30	0	217	0	650	51	11
3	3,252	960	13	13	64	14	178	9	33
4	11,897	11,007	20	1	196	40	143	14	93
5	14,155	10,834	19	0	153	153	294	12	77
6	2,310	1,301	27	1	346	12	128	7	34
7	30,724	14,216	78	0	849	0	718	60	42
8	16,562	10,063	34	0	182	0	411	23	62
9	39,807	20,652	493	493	428	428	1,226	86	36
10	66,308	56,345	304	203	215	30	1,983	110	78
11	3,992	3,665	5	0	48	0	100	7	92
12	3,921	3,821	142	58	290	107	755	32	79
13	6,636	3,313	102	80	741	417	171	11	54
14	9,899	5,638	202	202	572	572	181	11	48
15	1,868	1,383	63	0	128	0	36	9	67
16	3,889	2,388	2	2	4	4	74	5	38
17	5,594	4,968	4	4	61	5	138	9	89
18	14,703	3,000	5	5	37	2	271	21	37
19	5,051	4,233	31	8	152	8	80	5	47
20	23,402	16,271	56	0	2,189	0	578	30	52
21	2,703	1,431	11	1	68	9	69	6	56
22	63,392	36,769	52	52	26	26	2,464	118	56
23	6,781	2,289	40	15	114	72	124	9	23
24	4,021	1,600	485	274	1,228	907	898	55	4
25	2,669	2,025	53	14	197	25	72	5	84
26	1,394	1,027	72	12	65	5	52	3	85
27	17,170	15,502	14	9	51	9	332	24	80
28	3,381	2,544	55	55	581	581	59	3	63
29	6,582	4,238	24	12	193	43	150	10	54
30	1,075	307	150	37	302	83	88	7	5
31	10,284	10,165	17	17	58	58	336	21	93
32	8,015	3,070	12	12	20	20	220	14	33
33	3,912	2,030	42	42	45	45	91	4	63
34	1,145	752	45	45	52	16	847	31	5
35	9,542	2,640	114	114	633	33	188	6	66
36	2,523	1,199	40	0	188	0	57	4	48
37	8,816	8,816	32	2	10	0	270	25	100
38	10,092	3,012	95	95	154	154	272	18	31
39	150,452	102,228	5,616	3,474	9,179	7,025	4,610	202	62
40	3,272	2,112	76	4	268	0	50	4	62
41	5,316	2,452	36	36	125	2	90	12	67
42	22,913	20,486	28	28	41	41	393	28	95
43	11,852	9,865	32	0	102	0	373	20	83
44	12,974	8,564	209	169	967	650	297	10	51
45	1,882	1,309	7	5	171	53	83	13	38
46	38,214	37,599	86	68	2,459	24	1,038	55	98
47	3,275	2,148	29	0	136	78	81	5	58
48	61	32	17	13	N/A	N/A	2	0	36
49	10,179	8,771	26	14	36	16	255	20	73
50	8,476	7,418	28	19	29	20	432	31	51
51	344	325	679	0	270	0	218	15	94
52	6,216	4,101	19	19	255	0	76	18	86
53	35,904	28,836	267	0	204	0	616	47	77
54	11,145	11,129	29	0	75	17	304	20	99
55	3,785	3,140	45	45	1,740	32	577	10	74
56	2,125	1,589	242	79	1,575	386	192	8	30
57	4,217	3,464	55	0	259	0	126	8	86
58	619	465	44	36	207	120	24	24	84
59	276	132	224	52	1,981	2	17	2	45
60	3,443	95	549	549	3,349	3,349	564	12	40
61	7,935	3,534	239	239	1,455	1,455	1,892	96	44
62	2,388	637	66	0	159	0	36	3	14
63	3,010	198	60	55	598	227	106	8	7
64	15,934	13,930	102	102	743	33	496	30	99
65	1,237	761	22	22	103	103	536	30	97
66	2,104	764	26	20	67	67	58	5	23
67	2,558	2,042	83	40	590	260	77	6	90
68	2,963	2,819	91	60	50	29	89	5	65
69	2,123	968	90	8	123	3	31	3	47
70	23,928	13,735	94	69	129	104	548	51	58
71	14,025	2,622	243	183	1,380	1,021	287	23	40
72	1,052	558	292	233	N/A	N/A	32	2	36
73	15,345	9,507	127	3	1,535	1,476	297	32	64
74	75	40	20	16	N/A	N/A	2	0	36
75	213	113	59	47	N/A	N/A	6	0	36
76	5,303	4,648	217	33	2,019	1,344	143	10	86
77	151	115	48	8	300	50	65	4	76
78	920	699	48	8	300	50	155	7	76
79	1,979	990	1,200	4	8,360	0	72	5	85
80	19,748	13,812	246	112	731	167	458	20	49
81	2,319	2,110	679	0	270	0	78	5	94
82	4,946	3,539	54	30	196	172	104	8	78
83	100	83	679	0	270	0	56	4	94
84	1,493	362	187	0	3,218	1,083	69	25	40
85	7,450	653	184	0	3,249	1,127	209	34	40
	953,262	619,380	16,648	7,780	60,508	24,464	$31,229	1,874	

B. SUMMARY OF OPTIONS 1 AND 2 COST ESTIMATES

Before making any observations on how the costs to implement might be affected by agency characteristics, a few words about the costs in general are appropriate.

Our study produced the following estimates for the two options for meeting the USHHAR requirements:

Option	Median (1)	Mean (2)	Total	Number of Agencies in Estimates
1	$ 401	$1,011	$ 85,952	85
2	$1,701	$4,270	$345,860	81

In the case of both Option 1 and Option 2, the "average" cost to implement is significantly higher than the median. This is a result of a few high cost agencies influencing the average cost. For example, twelve percent of the study agencies account for fifty-one percent of the total Option 1 cost estimates. One agency accounts for twenty-seven percent of the total Option 1 cost estimates. Seventy-two percent of the agencies incurred Option 1 costs that were lower than "average."

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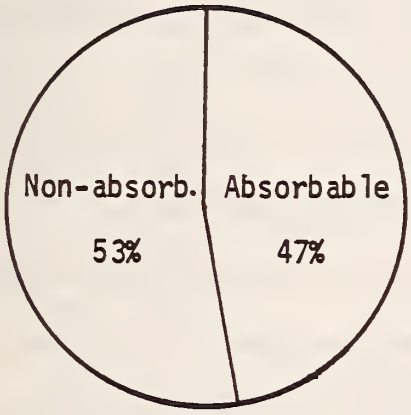
(1) Median: The median is the middle value in order of size. A median Option 1 cost of $401 for 85 agencies indicates that 42 agencies have costs below $401 and 42 have costs above $401. Thus $401 is the midpoint of the 85 cost estimates.

(2) Mean: The mean is also referred to as the arithmetic mean or simple average. It is the sum of a series of values divided by the sum of the number of values; e.g., $85,952 as the sum of Option 1 cost divided by 85 agencies equals $1,011 as the mean cost per agency.

This situation should be kept in mind when reading the pages that follow. There was no such thing as an "average" agency or a meaningful "average" cost to implement. Each home health care provider was unique as was its cost to implement. By studying the random sample we can make valid projections of the overall cost to implement, as was done in Chapter II. But, the reverse is not true. We cannot make valid statements about the costs for any particular agency other than those participating in the study. We can, however, note trends and consistent patterns. This information should only be used in a very general sense, as an indication of what might be expected.

C. ESTIMATE OF STAFF HOURS INVOLVED IN IMPLEMENTATION

FIGURE 1



Option 1 Absorbable & Non-Absorbable Hours

In addition to the cost to implement, the study recorded the estimated effort involved, as measured by agency staff hours required. On average, the Option 1 approach required 92 hours. As shown in Figure 1, almost half these hours were judged to be absorbable in the workload of the existing staff. These absorbable hours, therefore, did not result in additional cost to the agency.

As discussed in Chapter I, a key assumption in our methodology involved the concept of marginal or incremental costing. A key aspect of that assumption recognized that some personnel hours would be absorbable within present workloads and would not result in additional payroll expenses. We felt that it would be useful to all concerned to disclose the magnitude of the absorbable hours relative to the total personnel hours estimated to be required to meet the USHHAR reporting requirements.

Table 2 shows the total hours and the absorbable hours for Options 1 and 2. The table also contains a distribution of the absorbable hours expressed in ranges. The number and percent of agencies within each range is shown along with means and medians.

Table 2 shows that almost 50 percent of the Option 1 hours are absorbable, while agencies only considered 40 percent of the Option 2 hours to be absorbable. Option 1 would require an average of 196 hours per agency, of which 92 hours would be absorbable. However, the median Option 1 hours is 55 total hours, of which 14 are absorbable. The fact that the median is lower than the mean indicates that a large number of agencies are clustered at the lower range while a small number of agencies are at the higher range of the estimates. This is confirmed by the figures shown on Table 2a where sixty-seven percent of the agencies will have to expend less than 100 hours.

The Option 1 hours varied greatly between agencies -- from a low of 2 to a high of 5,616 total hours, and from 0 to 3,474 absorbable hours.

TABLE 2

ESTIMATE OF AGENCY PERSONNEL HOURS REQUIRED TO IMPLEMENT USHHAR

Option	Hours		
	Total	Absorbable	% of Total
Option 1 Total	16,648	7,780	47
Mean	196	92	
Median	55	14	
Option 2 Total *	60,508	24,464	40
Mean	747	302	
Median	207	30	

TABLE 2a

RANGE OF TOTAL HOURS BY AGENCIES

Option 1			Option 2		
Range Of Hours	Number of Agencies	% of total	Range Of Hours	Number of Agencies*	% of total
0 - 100	57	67.0	0 - 200	39	48.1
101 - 200	9	10.6	201 - 400	16	19.8
201 - 300	10	11.8	401 - 600	5	6.2
301 - 400	1	1.2	601 - 800	4	4.9
401 - 500	2	2.3	801 - 1,000	2	2.5
501 - 1,000	4	4.7	1,001 - 2,000	7	8.6
1,001 - 2,000	1	1.2	2,001 - 4,000	6	7.4
Over 2,000	1	1.2	Over 4,000	2	2.5
Total	85	100.0		81	100.0

* Option 2 estimates are not available for four agencies.

A greater effort was generally associated with meeting the Option 2 assumptions. The average agency would put forth 747 hours, however, half of the agencies would exert less than 300 hours.

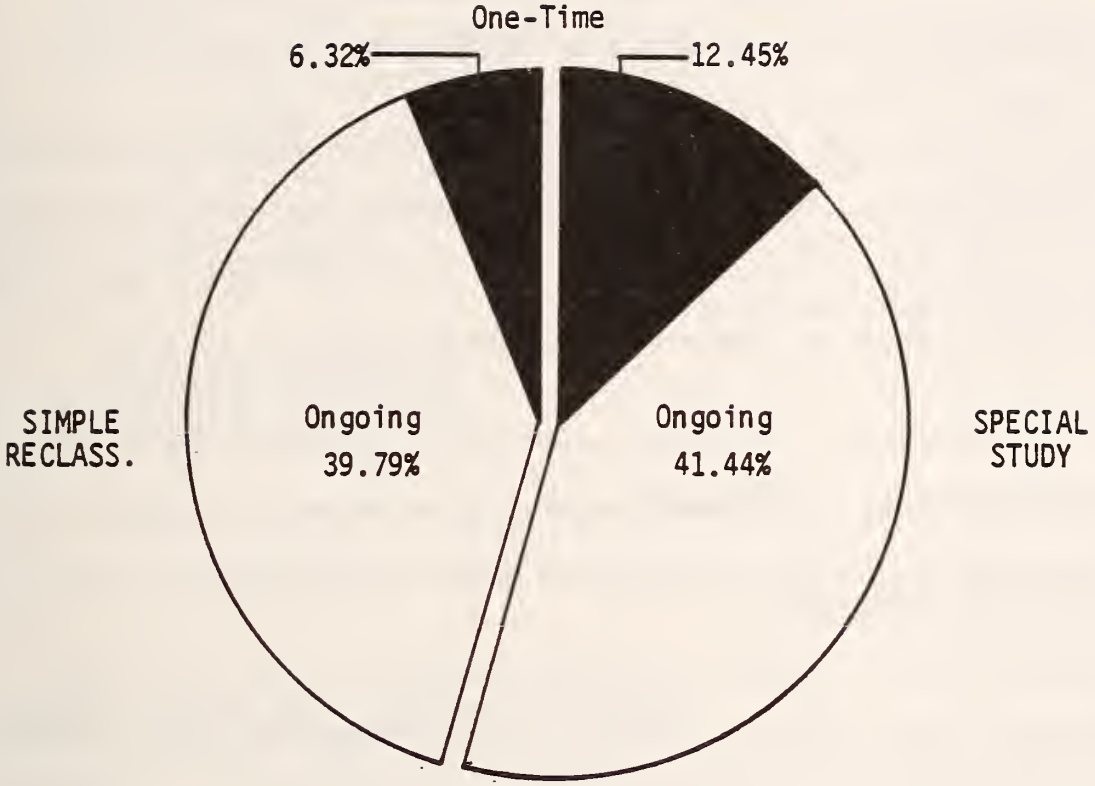
This information on the estimated number of staff hours needed to meet USHHAR reporting requirements serves several purposes. First, it helps present a more complete picture of the impact of USHHAR. Secondly, it should provide some data that agencies can use for planning purposes.

D. OPTION 1 COST COMPONENTS

Figure 2 illustrates the percentage distribution of the key components of the Option 1 cost estimates which are quantified below:

Cost Component	Simple Reclassification	Special Studies	Total Option 1	
			Cost	Percent
One-Time	$ 5,431	$10,697	$16,128	19%
Ongoing	$34,201	$35,623	$69,824	81%
Total	$39,632	$46,320	$85,952	100%
Percent	46%	54%	100%	
Mean	$ 466	$ 545	$ 1,011	
Median	$ 331	$ 19	$ 401	

FIGURE 2



Option 1 Cost by Key Components

The data show that the costs of Option 1 are almost equally divided between simple reclassifications and special studies, and that over eighty-one percent of the Option 1 costs in the study agencies would be continuing while nineteen percent would be one-time in nature (shaded area of the chart).

As we noted in Chapter I, Option 1 assumptions called for the agency to leave its basic information gathering activities intact. The simple reclassification costs reflect the restatement of existing information to fit USHHAR's format. Special studies are necessary when additional information must be collected to meet USHHAR reporting requirements.

Naturally, some costs are for "start-up" activities and will not reoccur in following years. These costs are designated in our study as one-time costs. Reoccurring costs, those that will be incurred each year an USHHAR report is prepared, are designated as ongoing costs.

Detailed information is provided in Appendix D on each component of the costs to implement at each agency.

E. OPTION 2 COST COMPONENTS

Appendix E details individual systems* affected at each of the study agencies and their Option 2 estimates. This information, when combined with that contained in Appendix D, Table 1 and Exhibit III, represents the entire data base used in this report. Thus, all the data have been disclosed to the user of this report that, in our judgment, represented useful and meaningful information.

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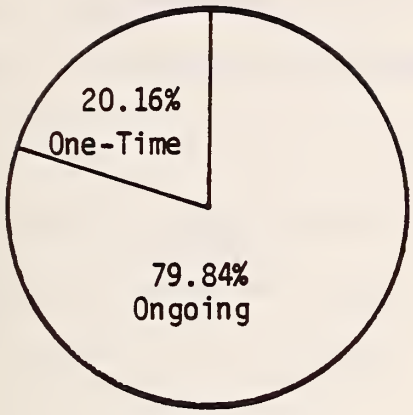
*By "system" we mean actually any ongoing activity, either manual or automated, that exists in an agency to generate a set of data. An example would be a statistics system, which gathers and summarizes all the statistical information of an agency.

FIGURE 3



Option 2 One-Time and Ongoing Cost Estimates

Figure 3 shows the distribution between the one-time and ongoing Option 2 cost estimates. Almost 80 percent of the implementation cost, or $276,124 of the Option 2 total of $345,860, would be an ongoing cost if this approach were taken to meet the USHHAR requirements.

The Option 2 estimates were based on the premise that the agency would revise its information systems to routinely produce USHHAR required data.

F. PATIENT VISITS AND IMPLEMENTATION COSTS

After all of the study data had been collected and verified, we compared all of the agency characteristics shown on Table 1 with the costs of implementation. This exercise was designed to bring to our attention any potential relationships between a characteristic and cost. Such a relationship is measured through the calculation of a correlation coefficient, a mathematical expression for the relationship between two sets of data.

When Option 1 total costs were compared with total staff hours, a correlation coefficient of .95 resulted. Correlation coefficients run from -1 to +1. Therefore, a correlation coefficient of .95 indicates a

strong positive relationship -- as hours increase so do total costs. This relationship is fairly obvious and did not require the calculation to detect. Rather, we only bring it up to demonstrate the concept of correlation coefficients.

The same calculation was done for all the other characteristics and some rather interesting results were obtained. In general, we found that costs were influenced by size (as measured by visits, budget, and full-time equivalent staff) and type of control.

The first, and perhaps most meaningful, measure of size to be explored is the number of visits. In their fiscal year ending in 1978, our 85 volunteer agencies made 953,262 visits. This would calculate out to an average of 11,215 visits per agency. However, as was noted earlier, the average has little practical application. In fact, some 80 percent of the study agencies made fewer than 11,000 visits annually. Half the agencies made less than 5,000 visits*. Once again the impact of the few large agencies can be quite obvious. In this instance, three agencies accounted for almost 30 percent of all the visits.

Looking for a moment at this data in general terms, the Option 1 implementation cost in the first year would add 9¢ to the agency's cost per visit (Figure 4). If spread only over the Medicare visits, which

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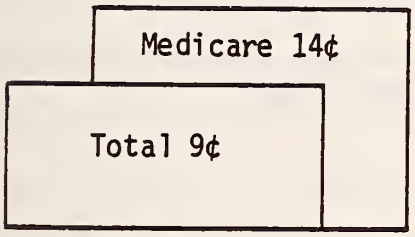
* In the balance of this report, we will refer to any agency falling below this median of 5,000 visits as a small agency. Therefore, by definition, half of our study agencies are small agencies. This working definition does not correspond with recent HCFA definitions of small agencies for cost reporting purposes. HCFA's definition of a small agency was unavailable during our data analysis.

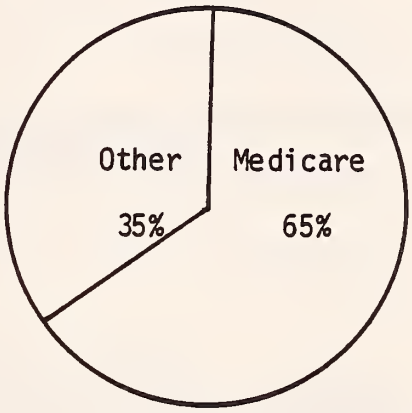
represent an average of 65 percent of total visits (Figure 4a), the Medicare cost per visit would increase by 14¢. The Option 2 approach would add an average of 37¢ to all visits, or 57¢ if allocated only to Medicare visits.

FIGURE 4



Option 1 Per Visit
Implementation Costs

FIGURE 4a



Medicare and Other Visits

These generalizations can be misleading. We did not find a correlation between the number of visits and Option 2 implementation cost. Other factors seemed to be much more influential on Option 2 costs. (These factors will be explored in the next section of this report.) We did find a correlation between the number of visits and Option 1 costs.

This correlation (.72) indicated that as the number of visits increased so did the total implementation cost. It merely confirmed a common sense expectation that it would cost the larger agencies more to implement USHHAR than the smaller agencies. Enough data is available (as shown in Table 3), however, to go beyond generalizations and do some more specific analysis.

Table 3 presents data on the study agencies broken out by the number of visits that they make. If we examine the average cost per agency for the different size ranges, an expected "pattern" emerges. The smallest agencies (less than a thousand visits) have the lowest average cost while the largest (over 40,000 visits) have the highest. The size ranges in between (1,000 to 40,000 visits) roughly experience higher costs as size increases.

TABLE 3

OPTION ONE IMPLEMENTATION COSTS BY AGENCY SIZE

Range By # of Visits	Average Cost Per Agency	Average Cost Per Visit	Percentage Of All Visits		Percentage of Total Costs		Percentage of All Agencies	
			Total	*	Total	*	Total	*
0 - 1,000	$ 307	$1.00	0.3	0.3	3.2	3.2	10.6	10.6
1,001 - 2,000	1,253	0.86	1.4	1.7	13.2	16.4	10.6	21.2
2,001 - 3,000	720	0.30	2.8	4.5	9.2	25.6	12.9	34.1
3,001 - 4,000	408	0.11	4.1	8.6	5.2	30.8	12.9	47.1
4,001 - 5,000	1,238	0.28	1.4	10.0	4.3	35.1	3.5	50.6
5,001 - 10,000	789	0.11	11.3	21.3	13.8	48.9	17.6	68.2
10,001 - 20,000	890	0.07	22.7	44.0	16.6	65.5	18.8	87.1
20,001 - 30,000	730	0.03	7.4	51.4	2.5	68.0	3.5	90.6
30,001 - 40,000	708	0.02	19.3	70.7	4.1	72.1	5.9	96.5
Over 40,001	7,995	0.09	29.3	100.0	27.9	100.0	3.5	100.0

*-Cumulative

We should, however, look beyond this data to the impact on cost per visit. We earlier calculated an average cost per visit increase due to USHHAR of 9¢. Table 3 shows that only one size range actually experiences this average -- the largest agencies. The smallest agencies incur an average cost increase of $1.00 a visit.

What emerges from this analysis is that the smaller agencies incur a significantly higher increase in their cost per visit as a result of Option 1 implementation than do the larger agencies. What also emerges is the variety of ways by which impact can be measured and the different conclusions that can be drawn. Table 3 provides some information that should help bring the issue into clearer focus.

Table 3 shows three additional bits of information about each size category: its percent of total visits; its percent of total Option 1 costs; and the percent of study agencies falling into the category. By comparing these three items a better picture of the home health environment may emerge. For example, the agencies making less than 1,000 visits represent 10.6 percent of all the agencies (9 of 85), .3 percent of all the visits, and incurred 3.2 percent of the Option 1 costs. So on one hand, 10.6 percent of the agencies only incurred 3.2 percent of the costs. But, viewed another way, 3.2 percent of total cost was "burdened" on only .3 percent of total visits.

Since cost per visit is an important concern of the agencies, we think this analysis should prove helpful in assessing the potential impact of USHHAR. It would appear that the smaller agencies bear a disproportionately high burden of the Option 1 implementation costs. We cannot say in detail, or with

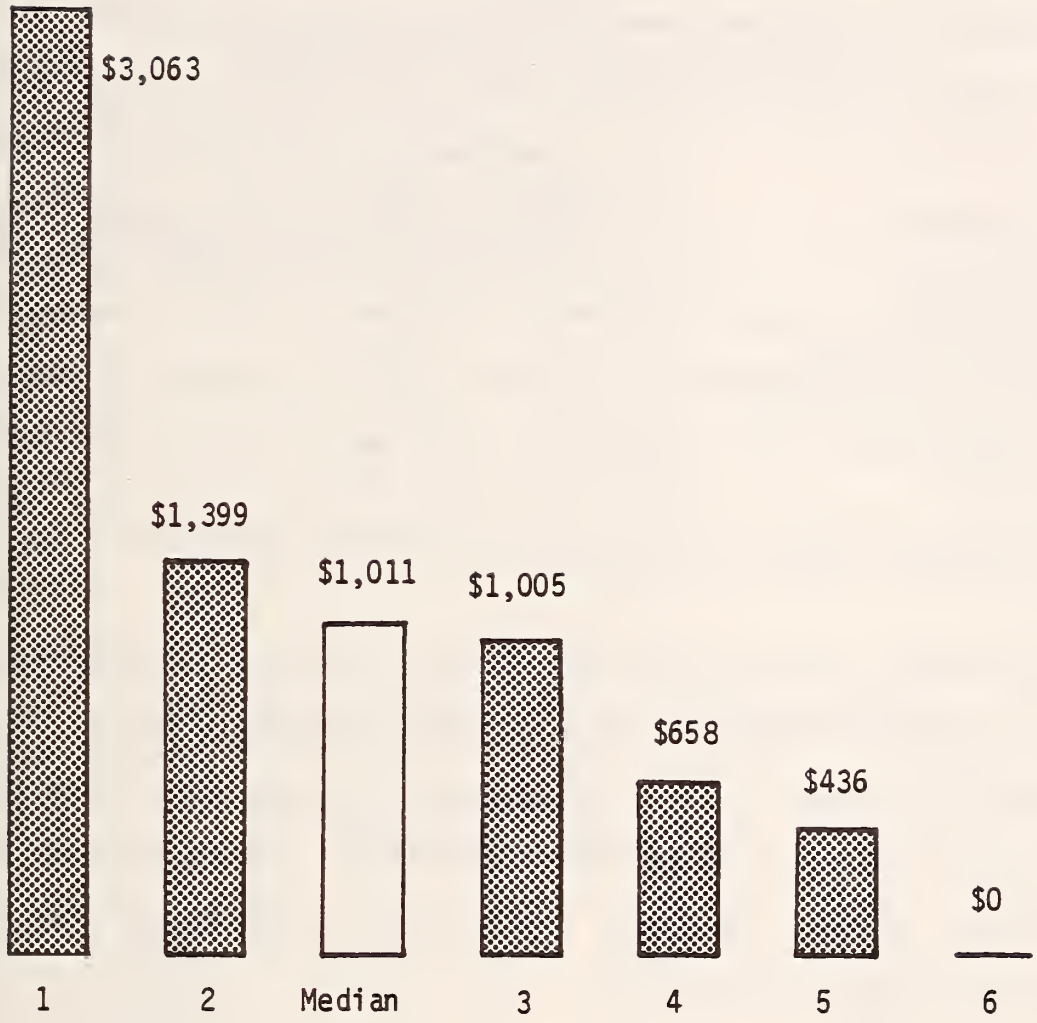
authority, why this is the case, since such conclusions are well beyond the scope of this study. We can venture an observation based on our experience that there is some minimum level of activity that will be generated by USHHAR's implementation. This minimum level of activity will be the same regardless of size. The smaller agencies have a smaller visit-base over which to spread this activity and its resultant cost. The product is a higher per visit cost.

There is certainly nothing profound about this observation. It represents a preliminary attempt to explain why the study produced the results that it did. The balance of this report continues to provide information to allow the readers to develop their own more comprehensive explanation.

G. TYPE OF CONTROL AND IMPLEMENTATION COSTS

Figure 5 shows the Option 1 average cost to implement by the agency's type of control. Forty-four of the 85 agencies participating in the study were official -- part of a state or local governmental organization. There appears to be a relationship between type of control and implementation cost.

FIGURE 5



1=Official - District
2=Nonofficial - Not-For-Profit
3=Official - State/County
4=Nonofficial - Proprietary
5=Official - County
6=Other

Average Option 1 Implementation Costs by Type of Control

This relationship is most obvious when the average cost per visit is calculated for each control type.

TABLE 4

AVERAGE IMPLEMENTATION COST PER VISIT

Type of Control	Average Cost Per Visit		Average Number Of Visits
	Option 1	Option 2	
Official-County	$.06	$ .26	7,246
Official-District	.76	1.16	4,021
Official-State/County	.43	3.78 *	2,355
Nonofficial-Not-For-Profit	.08	.22	16,659
Nonofficial-Proprietary	.05	.25	12,205
Other-Combination	.00	.00	63,392
Total Sample	$.09	$ .36 *	11,215

* These figures include an adjustment for the four agencies that did not participate in Option 2 estimations.

Type of control appears to have some impact on the Option 1 estimates. However, when the official-district and other-combination categories are excluded from the list (since there was only one agency in each category) a relatively tight span of estimates is produced. Clearly, though, the state/county agencies experienced a much higher implementation cost per visit than the other categories.

This situation is much more pronounced in the Option 2 analysis. The cost per visit for state/county agencies is over ten times higher than the average for all categories.

From this analysis we can venture two observations. First, the number of visits remains a relatively good predictor of Option 1 costs. And, type of control definitely influences Option 2 costs, so that official agencies, especially state/county agencies, can expect to incur significantly higher costs than their nonofficial counterparts.

We do understand that the industry perceives a significant difference between voluntary and private not-for-profit agencies. We do not make any distinction between these two categories of not-for-profit agencies in the study. This is due to the fact that there appeared to be so few private not-for-profit agencies in the sample population that there was no real value achieved by their segregation.

H. OPERATING COSTS AT THE STUDY AGENCIES

Table 5 shows ten total cost categories and the number and percent of agencies within each category. While the average operating cost for the study agencies was $367,400, the median was $171,000.

TABLE 5

DISTRIBUTION OF OPERATING COSTS AT STUDY AGENCIES

Total Cost Range	Agencies		Option 1 Mean	Option 2 (*) Mean
	Number	Percent		
$ 0 - 25,999	5	5.9	$ 404	$2,261
26 - 50,999	5	5.9	623	1,394
51 - 75,999	11	12.9	959	8,220
76 - 100,999	11	12.9	545	2,666
101 - 200,999	15	17.6	703	2,761
201 - 300,999	12	14.2	1,047	4,266
301 - 400,999	5	5.9	323	732
401 - 500,000	4	4.7	626	2,697
501 - 1,000,000	11	12.9	997	4,555
Over 1,000,000	6	7.1	4,347	9,813
	85	100.0		

(*) Option 2 estimates are not available for three agencies with budgets under $26,000, and one agency with a budget from 26,000 to $50,000.

Option 1 costs show a moderate relationship to total operating cost (.7 correlation coefficient) indicating that implementation costs grow at the same rate as total expenditures. There does not appear to be a relationship between operating cost and Option 2 costs.

As a general observation, to help put the implementation costs in perspective, we can compare the implementation cost to total operating cost. The "average" Option 1 cost to implement would represent a .28% increase in total operating costs. The Option 2 costs would represent a 1.11 percent increase.

We would caution against using operating costs as a predictor of implementation costs. This is mainly due to inconsistencies in reporting total cost. Our source of data was the most recent, audited Medicare Cost Report. Some agencies reported only their home health program cost while other agencies found it difficult to segregate home health from other (nonvisiting) programs. We attempted to collect comparable information at each agency, but we could not overcome all our uncertainty, therefore, caution is advised.

I. FTES AT THE STUDY AGENCIES

Table 6 contains an analysis of the distribution of the number of study agencies having full time equivalent staff (FTEs) falling within eight ranges. The mean Options 1 and 2 cost estimates are shown for each of the eight ranges.

TABLE 6

DISTRIBUTION OF FTEs AT STUDY AGENCIES

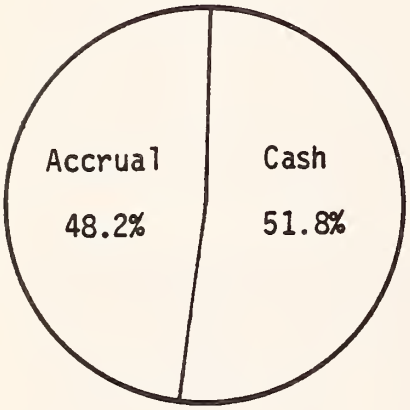
Range of FTEs	Agencies		Option 1 Mean	Option 2 Mean
	Number	Percent		
0 - 5	22	25.9	$ 682	$ 5,303 (*)
6 - 10	19	22.3	922	3,506
11 - 20	16	18.8	602	2,277
21 - 40	17	20.0	585	4,065
41 - 60	6	7.1	1,311	6,513
61 - 100	2	2.4	994	1,584
Over 100	3	3.5	7,995	12,011
	85	100.0		

(*) Option 2 estimates are not available for four agencies in the 0 to 5 FTE range.

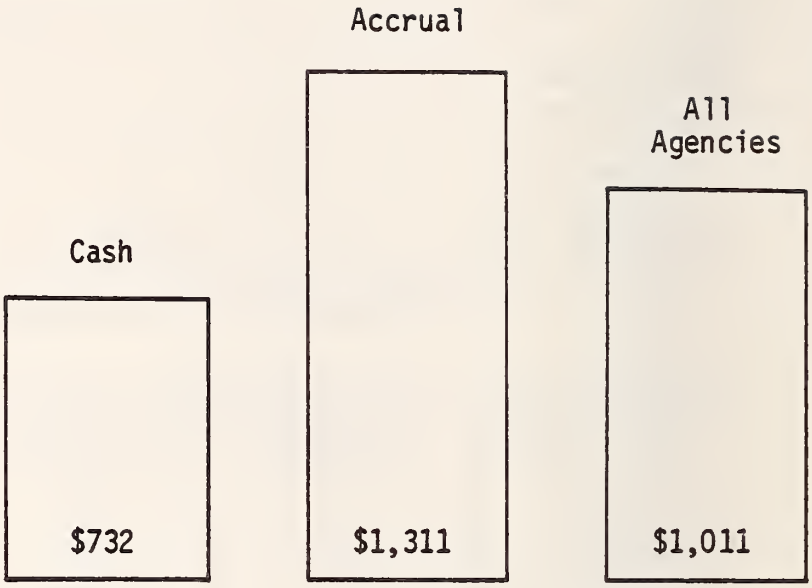
The average number of FTEs at the study agencies was 22.1, while the median number of FTEs was 11. The number of FTEs and Option 1 costs are slightly related - - a correlation coefficient of .63 - - but such a relationship does not exist with Option 2 estimates. Accordingly, we cannot see using FTEs to predict implementation costs. We present the information only for its background value on the nature of the agencies visited. We should also caution that the agencies used various techniques for computing FTEs. These varying approaches could easily lead to nonuniform data.

J. ACCOUNTING BASIS USED BY THE STUDY AGENCIES

FIGURE 6



Cash vs Accrual Basis Agencies



Option 1 Cost of Accrual Basis Reporting Requirements

As can be seen in Figure 6, the number of study agencies on a cash versus an accrual basis of accounting is virtually equal, with the cash basis agencies having a slight edge. The average Option 1 cost to meet USHHAR's accrual based reporting requirements are less for cash basis agencies than for accrual based. Option 2 average costs are greater for the cash basis than for the accrual basis agencies. The data in Table 7 should help explain this difference.

TABLE 7

AGENCIES BY ACCOUNTING BASIS AND TYPE OF CONTROL

Accounting Basis	Type of Control						
	County	County/ State	District	Nonprofit	Proprietary	Other	Total
Cash	18	17	1	8	0	0	44
Accrual	8	0	0	30	2	1	41
Total	26	17	1	38	2	1	85

Table 7 shows how the accounting bases are distributed among the various types of control. Eighty-two percent of the cash basis agencies are official while only 20 percent of the accrual basis agencies are official. Referring back to the analysis of Table 4 we see that the official agencies were generally smaller agencies and experienced a lower than average Option 1 cost and a higher than average Option 2 cost.

We believe that these results indicate that it is size and the type of control that influences cost rather than the basis of accounting.

K. REPORTING METHOD USED BY STUDY AGENCIES

Table 8 compares the number and percent of study agencies using functional versus responsibility reporting.

Over seventy-five percent of the study agencies considered that they have a responsibility oriented reporting system rather than a functionally oriented one. Those having a responsiblity reporting method show a lower

average Option 1 cost but a higher Option 2 cost average. While USHHAR is a functionally oriented system, this does not necessarily mean that it corresponds to what the 20 study agencies considered was functional reporting in their circumstances.

When we explore this situation further, we see a familiar pattern of distribution of official and nonofficial agencies emerge (see Table 8a). Sixty percent of the agencies reporting on a responsibility basis were official, while only 25 percent of the functional basis agencies were official. We believe that this distribution is largely responsible for this pattern of implementation costs, which resembles that seen on Table 4, the study of cost by type of control. Again, the type of control is a principal consideration when predicting implementation costs.

TABLE 8

REPORTING METHOD USED BY STUDY AGENCIES

Reporting Method	Agencies		Option 1 Mean	Option 2 Mean
	Number	Percent		
Functional	20	23.5	$1,705	$3,510 (*)
Responsibility	65	76.5	798	4,519
	85	100.0		

(*) Option 2 estimates are not available for four agencies.

TABLE 8a

REPORTING METHOD BY TYPE OF CONTROL

Accounting Basis	Type of Control						
	County	County/ State	District	Nonprofit	Proprietary	Other	Total
Functional	4	1	0	14	0	1	20
Responsibility	28	16	1	24	2	0	65
Total	26	17	1	38	2	1	85

L. DEGREE OF SYSTEMS SOPHISTICATION AT THE STUDY AGENCIES

Table 9 compares four possible degrees of sophistication for each of the eight different systems an agency could have.

TABLE 9

ANALYSIS OF SYSTEMS SOPHISTICATION

System	Number of Agencies Using Each System Approach			
	Manual	Bookkeeping Machine	Computer	Outside Vendor
Payroll	30	1	19	35
Inv/Supp	55	-	9	7
Dep/Fix Assets	46	-	10	5
Trans	43	-	9	11
A/P-Purch	55	-	10	9
Patient Acct.	45	-	12	18
Statistics	55	-	7	11
Gen. Ledger	54	-	12	8

The great majority of study agencies use an in-house manual systems approach to process their accounting and related data. The payroll system is the only exception. Outside vendors (who generally used computerized systems) are the most common approach in this area. These outside service organizations account for the second most prevalent systems approach in many other areas.

In general, we found that the computer and outside vendor system approaches were the most expensive to modify. This is not surprising given that these approaches were usually outside the direct control of the health care provider.

The range of costs can be seen in Table 9a, which shows the average implementation cost related to gathering payroll system information for the various system approaches. The computer and outside vendor costs were significantly higher than those incurred in manual operations.

TABLE 9a

IMPACT OF SYSTEMS APPROACH ON PAYROLL SYSTEM IMPLEMENTATION COSTS

	Average Payroll System Cost	
System Approach	Option 1	Option 2
Manual	$ 82	$ 645
Bookkeeping Machine	0	179
Computer	150	1,648
Outside Vendor	591	1,295

The level of system sophistication does appear to influence implementation costs. However, agencies using computers and outside vendors were mostly the larger agencies and the official agencies. As we have noted all along, these two factors seem to be the primary influence on implementation costs.

M. GEOGRAPHIC LOCATIONS OF THE STUDY AGENCIES

The geographic distribution of agencies was very graphically presented in the map early in Chapter 3. Table 10 summarizes this data on distribution and combines it with Option 1 & 2 cost characteristics by area.

TABLE 10

DISTRIBUTION OF SAMPLE AGENCIES AND COSTS BY GEOGRAPHIC LOCATIONS

Geographic Area	Agencies		Option 1		Option 2	
	Number	Percent	Total	Mean	Total	Mean
Northeast	24	28.2	$21,543	$ 898	$ 68,754	$2,865
Southeast	12	14.1	8,699	725	53,381	4,448
South	19	22.4	15,840	834	148,404	9,894 (*)
Midwest	18	21.2	10,474	582	26,106	1,450
Central	8	9.4	4,230	529	11,740	1,468
West	4	4.7	25,166	6,292	37,475	9,369
TOTAL	85	100.0	$85,952	$1,011	$345,860	$4,270
MEDIAN				$ 401		$1,710

(*) Option 2 estimates are not available for four agencies in the South.

This table shows a high concentration of agencies in the Northeast and relatively few units in the West. It also shows some wide swings in average cost per agency in each of this areas (Option 1 from $529 in the Central area to $6,292 in the West; Option 2 from $1,450 in the Midewest to $9,894 in the South).

Distribution of Agencies - When all of the agencies in our sample universe are categorized by geographic area, as shown on Table 10a, the logic of sample distribution becomes more apparent. The Northest has 22 percent of all agencies, so it is not surprising that it contained 28 percent of the

study agencies. Similarly, the West represented 5 percent of the study agencies versus 10 percent of all agencies. This indicates a reasonable geographic distribution of sample agencies given that no effort was made, nor could be made, in the random selection process.

TABLE 10a

CHARACTERISTICS OF GEOGRAPHIC AREAS

Geographic Area	Percent Of Study Agencies	Percent Of All Agencies	Percent Of Study Agency Visits	Percent Of Total Cost	
				Option 1	Option 2
Northeast	28.2	22.0	36.3	25.1	19.9
Southeast	14.1	13.0	11.7	10.1	15.5
South	22.4	25.5	8.7	18.4	42.9 (*)
Midwest	21.2	17.2	16.2	12.2	7.5
Central	9.4	11.8	2.7	4.9	3.4
West	4.7	10.5	24.4	29.3	10.8
Total	100.0	100.0	100.0	100.0	100.0

(*) Option 2 estimates are not available for four agencies in the South.

When we look at a distribution of visits by area, a different picture emerges. We can see some wide swings in the comparison of the number of agencies and the number of visits. The Northeast accounted for 28 percent of the study agencies, yet these agencies made 36 percent of all of the study agency visits. More dramatic variations occurred in the South (22 percent of the agencies versus 9 percent of the visits) and the West (5 percent of the agencies versus 24 percent of the visits).

This distribution of visits may help explain the differences in implementation cost from area to area. We found that the Option 1 costs were highly correlated to the number of visits. Also, Table 10a shows that the areas with the greatest number of visits also had the majority of the total Option 1 costs. These areas also had the highest average cost to implement.

Option 2 Costs - We observed that there was only a slight relationship between visits and Option 2 costs. This is borne out to a high degree in the data on Table 10a. Forty-three percent of the total Option 2 costs were incurred in the South which made only nine percent of the total visits. The Option 2 costs were more strongly related to the agency's type of control. Table 10b shows the nature of the agencies in each area. The South was composed of 63 percent county/state agencies. This category of agencies incurred the highest average Option 2 costs. Again, our earlier observations seem to hold true.

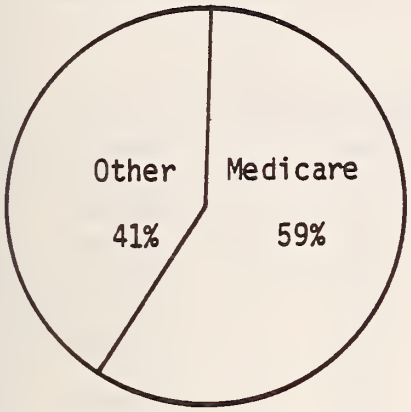
TABLE 10b

AGENCIES BY LOCATION AND TYPE OF CONTROL

Geographic Area	Number of Agencies						
	Total	County	County/State	District	Not for Pft.	Proprietary	Other
Northeast	24	4	0	0	20	0	0
Southeast	12	5	2	0	3	2	0
South	19	0	12	0	7	0	0
Midwest	18	11	0	1	5	0	1
Central	8	4	3	0	1	0	0
West	4	2	0	0	2	0	0
Total	85	26	17	1	38	2	1

PERCENTAGE OF MEDICARE REVENUE AT THE STUDY AGENCIES

FIGURE 7



Medicare vs Other
Revenue in Study Agencies

Figure 7 shows the percentage of Medicare revenue as compared to all other sources of revenue at the study agencies. The data indicate that 59 percent of the revenue comes from Medicare. We observed earlier that 65 percent of all visits are made to Medicare patients. We should not be tempted to compare these two figures. Revenue is generated by more than visiting services in many agencies. Since Medicare is generally not a revenue source for these nonvisiting services, Medicare will represent a smaller portion of total revenue than it will of total visits.

Table 11 displays the percent of Medicare revenue at the study agencies, although no pattern is revealed between the percent of Medicare revenue and Option 1 cost estimates. Nor is any clear relationship indicated with Option 2 estimates. We have included this information only for its value as background data on the study agencies.

TABLE 11

DISTRIBUTION OF MEDICARE REVENUE AT STUDY AGENCIES

Percent of Medicare Revenue To Total Revenue	Agencies		Option 1 Mean	Option 2 Mean
	Number	Percent		
1 - 10	4	4.7	$1,304	$2,913
11 - 20	2	2.4	419	1,013
21 - 30	3	3.5	1,042	4,411
31 - 40	17	20.0	621	4,567 (*)
41 - 50	8	9.3	976	2,841
51 - 60	9	10.6	872	3,034
61 - 70	10	11.8	3,097	5,006
71 - 80	10	11.8	574	2,366
81 - 90	10	11.8	1,015	8,173
91 - 100	12	14.1	309	4,507
TOTAL	85	100.0		

(*) Option 2 estimates are not available for four agencies in the 31 to 40 percent Medicare revenue range.

O. MEDICARE COST REPORT METHOD USED BY THE STUDY AGENCIES

Table 12 shows the distribution of the five different Medicare cost report methods.

TABLE 12

MEDICARE COST REPORT METHOD USED BY STUDY AGENCIES

Cost Report Method	Agencies	
	Number	Percent
NLN - 1	30	35.3
NLN - 2	8	9.5
Combination PHS - NLN	36	42.2
RCCAC	6	7.1
Other FI Approved	5	5.9
TOTAL	85	100.0

We could find no link between the cost report method and implementation cost.

P. NUMBER OF LOCATIONS OF THE STUDY AGENCIES

Over seventy-five percent of the agencies operate one location, while the remaining 19 agencies operate a total of 55 locations (branches). There does not appear to be any significant relationship between the number of branches and the cost estimates, nor any evidence to indicate an economy of scale in meeting the USHHAR requirements.

Q. DISTRIBUTION OF INCOMPATIBILITIES AT THE STUDY AGENCIES

Table 13 contains a distribution of the incompatibilities encountered at the study agencies. The number and percent of the agencies falling within eleven groupings are shown.

TABLE 13

DISTRIBUTION OF INCOMPATIBILITIES AT STUDY AGENCIES

Number of Incompatibilities	Agencies		Option 1 Mean	Option 2 Mean
	Number	Percent		
3 - 5	1	1.2	$ 0	$ 30
6 - 8	3	3.5	775	3,900
9 - 11	5	5.9	628	1,108
12 - 14	18	21.2	673	2,535
15 - 17	32	37.6	691	4,872
18 - 20	12	14.1	1,172	3,416
21 - 23	12	14.1	2,419	6,671 *
24 - 26	2	2.4	1,594	16,355
TOTAL	85	100.0		

* Option 2 estimates are not available for four agencies.

Approximately two-thirds of the study agencies will have from 15 to 17 incompatibilities to resolve in order to meet the USHHAR requirements. The data generally indicate that fewer incompatibilities are likely to result in lower costs.

However, as will become clearer after reading the next section of this report, all incompatibilities are not created equal. We use the term incompatibility to define a deviation from a general USHHAR reporting requirement. We were able to sort all of USHHAR's requirements into thirty incompatibilities. These incompatibilities are detailed in Appendix G. Their impacts on costs are discussed in the following section.

R. ANALYSIS OF OPTION 1 COST ESTIMATES

Summary of Option 1 Cost Estimates By Incompatibility - Table 14 contains a summary of the Option 1 cost estimates for each of the thirty incompatibilities (differences) between the agency's current informational capability and that required by USHHAR. Appendix G contains descriptions of the incompatibilities that have been abbreviated in this section.

Four incompatibilities contributed 62 percent of the Option 1 total costs. Preparation of the cost report represented 30 percent of the costs; segregating salaries by cost center contributed 15 percent; functionalizing transportation expenses added another 11 percent; and the final 6 percent was added by converting to the accrual accounting basis. The balance of the 26 incompatibilities completed the remaining 38 percent of total costs.

Eleven incompatibilites contributed less than one percent each to total costs. Of that eleven, one incompatibility did not occur for any one of the providers and thus did not contribute to total costs.

Total costs consist of two components. One is the initial set-up costs, i.e., one-time implementation costs for the first year. The second component is on-going costs; those costs incurred by the providers on an annual basis for maintaining USHHAR reporting. The average on-going costs exhibit a similar profile to total costs. Preparation of the cost report, segregating salaries and functionalizing transportation, are three of the highest cost incompatibilities for future periods.

TABLE 14

OPTION 1 COST SUMMARY BY INCOMPATIBILITY

INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	%
01	41	Certain Balance Sheet A/cs Are Not Maintained	$ 504	$ 206	$ 710	$ 225	$ 1,888	$ 2,113	$ 2,823	3.3
02	40	Accrual Basis Of Accounting Is Not Used	15	307	322	0	4,659	4,659	4,981	5.8
03	26	Fund Accounting Is Not Maintained	85	605	690	1,275	82	1,357	2,047	2.4
05	1	Documentation Is Not Auditable	0	0	0	0	0	0	0	0.0
06	18	Plant Asset Ledger Is Not Maintained	305	209	514	2,577	95	2,672	3,186	3.7
09	10	Depreciation Policy Does Not Conform With USHHAR	13	172	185	17	0	17	202	0.2
10	2	Long-Term Sec. Invest. Do Not Conform With USHHAR	0	6	6	0	0	0	6	0.0
11	38	Annual Physical Inventory Is Not Conducted	97	335	432	240	1,053	1,293	1,725	2.0
12	67	Certain Revenue Accounts Are Not Maintained	196	1,764	1,960	105	405	510	2,470	2.9
13	65	Certain Ded. From Rev. A/cs Are Not Maintained	21	432	453	25	96	121	574	0.7
14	78	Certain Expense Accounts Are Not Maintained	1,229	1,534	2,763	380	739	1,119	3,882	4.5
15	83	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	21	866	887	1,797	10,315	12,112	12,999	15.1
16	80	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	21	1,965	1,986	185	883	1,068	3,054	3.6
17	55	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	6	614	620	571	1,419	1,990	2,610	3.0
18	78	Nat. Class. Of Supplies Exp. Is Not Maintained	7	652	659	167	1,181	1,348	2,007	2.3
19	65	Nat. Class. Of Utilities Exp. Is Not Maintained	6	135	141	124	6	130	271	0.3

TABLE 14 (cont'd)

OPTION 1 COST SUMMARY BY INCOMPATIBILITY

INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	%
20	67	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	$ 6	$ 148	$ 154	$ 123	$ 6	$ 129	$ 283	0.3
21	74	Nat. Class. Of Other Direct Exp. Is Not Maintained	9	278	287	230	83	313	600	0.7
22	72	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	54	98	152	1,433	8,011	9,444	9,596	11.2
23	72	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	316	246	562	123	6	129	691	0.8
24	24	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	6	234	240	6	1,001	1,007	1,247	1.5
25	38	Donations Not Reported At Fair Market Value	34	513	547	836	698	1,534	2,081	2.4
26	47	Nat. Class. Of Salary Hours Are Not Maintained	43	270	313	119	763	882	1,195	1.4
27	29	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	8	86	94	0	656	656	750	0.9
28	80	Square Feet Not Maintained By Funct. Cost Center	248	120	368	22	134	156	524	0.6
29	18	Certain SUMs Are Not Maintained	0	101	101	117	77	194	295	0.3
30	85	USHHAR Report Is Not Prepared	2,181	22,306	24,487	0	1,366	1,366	25,853	30.1
	1,353		$5,431	$34,202	$39,633	$10,697	$35,622	$46,319	$85,952	100.0%

We took this analysis a step farther to examine the impact of each incompatibility on the "average" agency. A slightly different picture emerged from this analysis. For example, developing a plant asset ledger accounted for only 3.7 percent of the total Option 1 costs, making it the sixth most expensive incompatibility. However, for the 18 agencies that incurred that incompatibility, it cost them $177 on average to resolve. This made it the second most expensive incompatibility in terms of average cost per incurring agency. Fortunately, on an on-going basis, the average cost to resolve this incompatibility drops to $17, making it the seventeenth most expensive.

A similar situation exists with meeting the fund accounting requirements. It contributes little to overall cost (2.4 percent) but is an expensive item ($79) to those few agencies incurring it. It, too, becomes much less expensive in future years, dropping to an average of $26 on an on-going basis.

None of the other incompatibilities seem to have such a dramatic difference between their overall and individual impact on the agencies. Also, none of the others have such a dramatic change in cost from the first year to subsequent years.

This information on the impact each incompatibility has on total cost and on particular agencies should prove useful in considering revisions to USHHAR. The discussions in the last sections of this chapter and the comments in Chapter IV are also designed to serve this purpose.

Detailed Option 1 Cost Estimates By Agency - Appendix D details the individual incompatibilities and the Option 1 cost estimates for each of the study agencies. This table contains all of the detailed data used for analysis in this section and may prove useful to the reader in preparing other analyses.

Impact of Incompatibilities on Systems - Table 15 indicates which operating systems are likely to be impacted by the incompatibilities. This analysis is based on information collected at each study agency relative to the system that would be primarily affected by each incompatibility. This assignment of incompatibilities to systems has no impact on the costs developed under Option 1. However, for the purpose of systems analysis, the table reports incompatibility costs by the systems assigned at each site to resolve the incompatibility. The report shows the relative share of the Option 1 cost estimates that could be assigned to each system.

This analysis confirms the observations made in the study of costs by incompatibility. The areas having the greatest impact on cost were payroll and general ledger related and completing the cost report. These three systems accounted for 82 percent of the Option 1 costs.

Under Option 1 assumptions, no changes were made in the agency's systems. Information was reorganized whenever possible and additional information was collected whenever necessary to supplement existing systems.

In the next section of the report, we will review the impact of USHHAR when systems are changed to resolve the incompatibilities.

TABLE 15

OPTION 1 COST SUMMARY BY SYSTEM ID

DESCRIPTION	SIMPLE RECLASS			SPECIAL STUDY			TOTAL	SYSTEM ID.
	ONE-TIME	ON-GOING	TOTAL	ONE-TIME	ON-GOING	TOTAL	OPTION 1	
Cost Report	$2,181	$22,306	$24,487	$ 0	$ 1,366	$ 1,366	$25,853	0
Payroll	85	2,892	2,977	3,403	19,619	23,022	25,999	1
Invt/Supplies	104	936	1,040	298	1,984	2,282	3,322	2
Depr/Fixed Assets	318	231	549	1,072	792	1,864	2,413	3
Transportation	54	98	152	455	1,606	2,061	2,213	4
A/P-Purch	378	1,691	2,069	127	1,783	1,910	3,979	5
Patient Accounting	42	1,326	1,368	130	706	836	2,204	6
Statistics	248	136	384	127	211	338	722	7
General Ledger	2,021	4,586	6,607	5,085	7,555	12,640	19,247	8
Total	$5,431	$34,202	$39,633	$10,697	$35,622	$46,319	$85,952	

S. ANALYSIS OF OPTION 2 COST ESTIMATES

Table 16 contains a summary of the Option 2 cost estimates for each of the nine systems that would need to be modified to resolve the incompatibilities in order to meet the USHHAR requirements.

TABLE 16

OPTION 2 SUMMARY BY SYSTEM

System ID	Description	One-Time	Ongoing	Total	%
0	Cost Report	$1,709	$23,940	$25,649	7
1	Payroll	11,368	75,746	87,114	25
2	Invt/Supplies	1,013	22,758	23,771	7
3	Depr/Fixed Assets	1,262	1,640	2,902	1
4	Transportation	708	20,209	20,917	6
5	A/P-Purch	5,033	15,251	20,284	6
6	Patient Accounting	2,249	51,846	54,095	16
7	Statistics	680	396	1,076	-
8	General Ledger	45,713	64,339	110,052	32
		$69,735	$276,125	$345,860	100

Under Option 2, the most costly system to modify is, as may be expected, general ledger. This is due to the obvious factor that no agency is presently utilizing the identical chart of account descriptions and numbers as USHHAR. Also, this is due to the fact that not all agencies are using the accrual method of accounting.

Closely following as an expensive system to modify is payroll. Appropriate modifications to it will resolve possibly the most complex incompatibilities, assigning wages and benefits to the appropriate cost centers. The patient accounting system changes were the third most expensive. These costs were generally incurred in tracking revenue by discipline rather than by payment source.

Analysis of the one-time and ongoing costs, i.e., first year and future years, shows that there is no material change in ranking. The high total cost systems also have the highest ongoing cost components. Also, the systems that contribute the most to overall costs are the most expensive on average to the agency making the change.

CHAPTER IV

DISCUSSION OF OTHER DATA COLLECTION EFFORTS AND AREAS FOR POSSIBLE CLARIFICATION OF THE USHHAR DRAFT MANUAL

IV. DISCUSSION OF OTHER DATA COLLECTION EFFORTS AND AREAS FOR POSSIBLE CLARIFICATION TO THE USHHAR DRAFT MANUAL

The first section of this chapter contains a discussion of our data collection efforts relative to selected characteristics that HCFA and the advisory groups wished us to evaluate during the course of the field work. The second section of this chapter contains our suggestions for clarifying various parts of the manual. The final section of this chapter contains a summary of the comments and concerns voiced by the study agencies to our on-site teams relative to those USHHAR requirements they felt should be clarified.

A. DISCUSSION OF OTHER DATA COLLECTION EFFORTS

Prior to starting the field work, HCFA and the advisory groups requested that certain characteristics of the study agencies be collected during our field visits and evaluated. The advisory groups felt this would prove valuable in making assumptions and generalizations about the state of home health care. HCFA project officials felt the information would be useful in projecting certain generalizations about the industry in comparison to the information USHHAR required.

The intent of this effort was to obtain information about how the various home health care providers are treating or defining certain activities. We, therefore, obtained, through discussion, information from each sample provider about the following to show what is being done by these agencies.

The agency information collected was as follows:

- Definition of an Admission
- Definition of a Discharge
- Availability of Particular Patient Profile Data:
  - Number of Cases by Diagnosis
  - Age Distribution of Patients in Total
  - Racial/Ethnic Information of Patients in Total
  - Patient Sex in Total
  - Patient Living Arrangements in Total
  - Patient Referral Sources in Total
  - Number of Visits by Diagnosis
  - Number of Visits by Diagnosis by Cost Center
  - Number of Visits by Severity of Illness
- Definition of Productive Hours
- Definition of Home Health Aide and/or Homemaker Hours

The data for this evaluation are based on a review of special data collection workpapers. These workpapers were prepared by agency staff at each site. The remainder of this section will summarize our findings.

1. <u>Definition of Admission</u>

Admission is triggered, in most cases, by a series of events. Usually a patient is referred to the agency by the attending physician. A doctor's order and a plan of care are necessary. An assessment visit is usually made to determine the suitability of the patient's home situation, confirm eligibility, and to decide if home care is appropriate. Once these criteria are met, depending upon staff availability, the patient is "admitted". The next visit is then usually used as the date of admission. In a significant number of the agencies, however, one of the other events is used as the admission date.

2. Definition of Discharge

As with admission, discharge is triggered by a series of events. Again, once the doctor's orders terminate the plan of home care, and the last visit is made, the case is considered closed. In some cases, a more defined event such as the cessation of the patient's insurance benefits or death triggers immediate discharge. The last visit was the most common date used for the date of discharge. However, as with admissions, one of the other events, summarized above, was often used to determine the discharge date.

3. Patient Profile Data

The availability of the requested profile data was categorized into three discrete groups:

- Readily Available
- Could be Available
- Difficult to Obtain

For the most part, the availability of information was fairly uniform for all agencies. The findings were:

The most readily available information was:

- Number of Cases by Diagnosis
- Age Distribution of Patients
- Sex of Patients in Total
- Referral Source in Total

The items that were available but required some effort to summarize were:

- Racial/Ethnic Information on Patients in Total
- Number of Visits by Diagnosis. (Though all agencies keep visit statistics and records of the diagnoses of their patients, cases by diagnosis are not accumulated on a regular basis.)

The items that appeared difficult to obtain were:

- Number of Visits by Severity of Illness
- Number of Visits by Diagnosis by Cost Center.
- Patient Living Arrangements in Total. (This was ascertained before patients were accepted for admission, but a formal record was not kept.)

4. Definition of Productive Hours

Productive hours are defined by most of the agencies as paid time. Many of the agencies do define productive hours as paid time minus vacation, holiday, and sick leave. However, no study agency accumulated or summarized productive hours.

5. Calculation of Home Health Aide/Homemaker Hours

The definition of home health aide and/or homemaker hours usually fell into one of two categories: time in the home plus travel time to the site, or time in the home only. Few agencies included office time as part of the visiting hours.

6. Summary

The information was collected, as was noted earlier, to help identify if existing or proposed reporting requirements need clarifications. From our observations and the information the agencies provided, such clarification is warranted. It appeared, in some cases, the agencies were not responding or would not respond "uniformly" to these questions because of their varied interpretation of terms.

These varied interpretations seemed to be the product of ambiguous instructions on existing reports rather than misinterpretation by the agencies.

The differing definitions of dates of admission and discharge would cloud any analysis of length of care. Inconsistent treatment of how to measure productive or "duty" time makes productivity comparisons less meaningful. Variations in recording service hours for aides and homemakers diminishes the value of cost per hour comparisons between agencies.

Any future efforts to collect data in these areas should include comprehensive guidelines on acceptable practices and provide concise definitions. Without these guidelines and definitions, the data collected cannot be used reliably.

The other major purpose of collecting this information was to indicate the availability of data that might be included in future reporting requirements. This analysis was centered on patient profile data, a natural companion to cost of service data. As we noted, much of this patient profile data is already available, largely as a result of existing state and local reporting requirements.

B. SUGGESTIONS FOR CLARIFICATIONS TO THE USHHAR DRAFT MANUAL

One of the early tasks at the start of the project was to review the USHHAR manual for apparent typographical errors. A significant number were discovered and corrected in the revisions to the manual distributed

to the field teams (as shown in Appendix A). However, during the course of the field work we noted a number of additional questionable items. None of these items interfered with the development of estimates, but they still should be resolved before final printing. These items included:

- On Page 1.14, account number 5220 should be 5280.
- On Page 1.17, in Section 1384, all references to $300 should be $150 and 3 years to 2 years.
- On Page 1.29, account number 8730 should be 8720.
- On Page 1.30, a dollar amount for non-covered charges in the example is missing, it should be $500.
- On Page 2.6, eliminate "1 Salaries and Wages" from the "Fifth Digit" column, and in the same column, "8 Other Direct Expenses" to "8 Reimbursed Transportation".
- On Page 2.28, change the coding for therapists from .06 to .05 and for homemaker from .05 to .04.
- On Page 3.25, change hospital to agency in paragraph four.
- On Page 3.59 in section 3281, licensed is misspelled.
- On Page 3.84 in section 3370, the coding for subsidiary accounts of other direct expenses should be changed, .81 should be .77, .82 should be .78, and .89 should be .79.

There were also a multitude of incorrect line and page references in the instructions to the reporting forms throughout the fourth chapter. However, since these forms are already undergoing revisions, we see no need to identify any of the errors in this report.

C. STUDY AGENCY COMMENTS AND CONCERNS

Throughout the fieldwork, the study teams were constantly questioned on certain USHHAR requirements that the agencies felt were of minimal or no value to HCFA as part of a uniform reporting system, or resulted in an

unfair reduction in Medicare reimbursement, or were contrary to previously mandated reporting and accounting requirements. The following summarizes the agency comments:

1. Nonvisiting Revenue

In many agencies, nurses and other visiting staff performed duties in other than patients' homes, such as clinics, health promotion, occupational health, etc. Since these duties did not generally generate revenue, there was confusion on the part of the agencies as to why USHHAR required the computation of "fictitious revenues" in the applicable nonvisiting areas. One particular objection was made concerning clinics, where a nurse may hold one session, yet stay for a number of hours and attend to numerous patients. In this case, should revenue be computed by visit, by time, or by patient? Any of these would result in an inconsistency when compared with other agency statisitics on visiting revenue, thus circumventing the intention of USHHAR as far as uniform data comparisons are concerned.

The field teams were instructed to explain that one of the principal motivations for USHHAR is the need for uniform data. Revenue is often used as a measure of size and activity. By uniformly recording revenue, even for noncash producing activities, this information need is satisfied. In addition, this information might give the agency a new perspective from which to evaluate the efficiency and effectiveness of these service areas.

In general, the agency staff understood this concept. It would probably be helpful, however, if some guidelines were developed on what basis or Standard Unit of Measure should be used to impute revenue for these revenue centers. Such guidelines would help assure uniform results.

2. Donated Service/Items

Some agencies questioned the need for computing the value of donated services and items. The study teams explained that in order for a uniform comparison of expenses to be made it would be necessary for those agencies that receive, for example, rent-free facilities to calculate the fair market value of those facilities and report that figure on the appropriate line of the report.

3. Treatment of Nonmileage Transportation/Travel Expenses

In those cases where the agencies own automobiles, an objection was made concerning the allocation of indirect transportation expenses to nonvisiting activities through administrative and general expenses, a cost category that was allocated using accumulated costs. The agencies felt that perhaps a more equitable method would be to allocate those costs using the same basis as that used to allocate the visiting-oriented transportation expense.

The field teams explained that the agency's comments on cost allocation would be included in the final report. The agencies appreciated the opportunity to contribute to the final version of USHHAR.

4. Conflicts with United Way/GAAP/BCRR Reporting Requirements

One of the primary concerns of management personnel at the agencies is the increasing number of uncoordinated government and outside funding reporting requirements. For example, the Bureau of Community Health Services Common Reporting Requirements (BCRR) requires the maintenance of information that does not always agree with the United Way reporting requirements. Because so many agencies depend on United Way funding, many agencies have accounting systems tailored to readily conform to United Way requirements.

Likewise, agencies with systems that conform to Generally Accepted Accounting Principles (GAAP), find it difficult to justify changing their systems to provide USHHAR required information GAAP may not require. The major comment of agency personnel regarding this situation was a request for coordinated reporting requirements. Before USHHAR is mandated, the study agencies felt that the government should make a serious effort to review the most common financial reports that funding entities require in order to ensure that realistic and comparable demands are made upon providers of home health care services and other providers of health care.

The field teams explained that considerable effort had already gone into minimizing the conflicts between reporting requirements (see Appendix I). Some conflict was always likely to remain due to the differing uses of the reports being submitted. The agencies were encouraged to provide specific examples of conflicts and possible solutions directly to HCFA.

5. Accrual Accounting

This requirement is possibly the most controversial of all USHHAR requirements, especially in those instances where state agencies are involved and the state has mandated cash accounting. Current cost report data must be based on the accrual basis of accounting. However, with government institutions on a cash basis, the cash basis data are acceptable subject to appropriate treatment of capital expenditures. For nonofficial agencies the conversion from the cash basis of accounting to accrual accounting (or reporting on the accrual basis for USHHAR without converting their existing cash basis of accounting) is quite feasible, although somewhat disruptive. In state situations the home health activities are typically a small part of the overall state operations. The state in many cases has mandated both cash accounting and reporting (considering that this has been accepted by the Medicare intermediary). The USHHAR requirement of a report prepared on the accrual basis of accounting can impose a considerable political as well as economic hardship in these cases.

The effort required to report a relatively small component of a state's health operations thus becomes tantamount to the "tail wagging the dog," and this single requirement has caused a great deal of controversy as far as the states in the study were concerned. Since these states' agencies are such an integral part of the state operations, any systems modification to convert to the accrual basis

of accounting would affect all of the other operations, and such a consideration would not likely be cost-effective and may even be illegal since accrual accounting does not conform to prior state mandates.

The field teams carefully explained the distinct advantages of accrual basis reporting and how it was a key component in achieving uniform reporting. They also explained that the ultimate determination as to whether this requirement is economically justified for state agencies would be made by HCFA, using this study in the decision-making process.

The agencies were satisfied with this response and will probably read Chapters II and III of this report with great interest.

6. Allocation Methods

There were major comments on the part of the agencies regarding two methods of cost allocation: square footage, and the exclusion of consultant and contracted services when allocating administrative and general expenses. In the case of the former, it was felt that in the home health agency environment there is seldom a distinct physical segregation between disciplines, or cost centers, as there is with departments in a hospital setting. The nurses involved in skilled nursing care, for example, share common areas with home health aides, physical therapists, and anyone else who happens to need the work space in question. The situation becomes even more complex in the

state situations where home health is a small part of the overall health operations, and all health department employees share a common area. In these situations, square footage cannot be used solely and requires some kind of weighting to achieve the desired allocation statistic by functional cost center.

Regarding the allocation of administrative and general expenses, which is required to be made based upon accumulated costs net of consultant and contracted services costs, the agencies to whom this applied felt that the exclusion of consultant and contracted services expenses was unfair since there is indeed a factor of administrative costs involved in dealing with contracted services. One agency in particular felt that its use of contracted services resulted in an overall cost saving to the agency and, as a result, to the appropriate third-party payors. Thus, it questioned why its efficiency should be penalized by a reduction in third party reimbursement as a result of inequitable distribution of administrative expenses.

The field teams noted these comments and agreed to present them in the final report. The agencies felt very strongly that this issue should be seriously reexamined.

7. Standard Units of Measure

Some agencies felt there is a radical departure in one aspect of the USHHAR requirements for Standard Units of Measure versus existing Medicare requirements. Home health aide activity is to be reimbursed

by visits under USHHAR, but the current Medicare regulations allow the agency to choose between visits and hours. Many agencies felt that visits were an inadequate and inaccurate measure of the value of the service provided.

They also questioned the need for reporting hours and full-time equivalents for contract personnel, especially in those instances where hours were not even a factor in the contractors' billing rates. They felt that the conversion of hours to full-time equivalents further confuses the issue since full-time equivalents is a term usually used in discussing salaried employees, not contracted services.

The field teams pointed out the benefit under uniform reporting of having a single SUM for home health aide activities. Many agencies still felt that the SUM should be hours rather than visits. The teams further explained the potential uses of amount of effort information (hours and FTEs) on contract personnel. This information is a natural complement to employee hours in order to measure overall effort. The agencies were still concerned over this cost and potential contractual problems inherent in collecting this information when compared to its analytical value.

8. Treatment of Periodic Interim Payments (PIP)

Although there were few home health agencies on PIP in the study sample, those that were had satisfied their respective Medicare intermediaries that their accounting methods were adequate to deal

with funds received under the PIP program, even though they did not conform precisely to the illustration used in section 1690, Chapter I, of the USHHAR manual. Because of this, they could see no reason why USHHAR should require them to deviate from their apparently satisfactory accounting methods.

This impression was a result of the use of an example on how to account for PIP under USHHAR that seemed to contradict the methods proposed by current intermediaries. The field teams took a very broad view of this issue and let stand any reasonable means (i.e., existing, approved method) of accounting for PIP transactions. The transactions did not need to be handled in exactly the same manner as proposed in the example in the USHHAR manual. The agencies were satisfied with this resolution. They did suggest that the example be revised to more closely reflect current intructions and practices.

9. Treatment of Certain Common Job Classifications

There were certain job classifications that could not be found in the USHHAR manual to indicate in which functional cost centers the personnel should be reported. These classifications primarily involved personnel administrators and hospital coordinators. The latter are usually RNs who communicate with the local hospitals and obtain referrals from physicians of the patients that could benefit from home visits.

The field teams were always able to find a satisfactory cost center to which to assign these staff consistent with historical treatment.

The agencies agreed with the assignments but would still prefer an expansion of the cost descriptions to include these two specific job titles.

10. General Comments

There were many general comments aired by some of the study agencies to the field teams, which have been narrowed down to the following main concerns. These items were collected without comment from the field teams since they address issues outside the scope of the study.

a. Who Is Going to Pay?

The agencies felt that since the requirements of USHHAR are HCFA-oriented, the entire cost of conforming should be reimbursed rather than just the Medicare and Medicaid portion that would result via the mechanism of the cost reports.

b. Impact on Productivity/Job Satisfaction

The reporting requirements of USHHAR were viewed as just more examples of bureaucratic paperwork that would only result in general dissatisfaction and decreased productivity due to the additional burdens. This would have the effect of cutting into the patient care duties of the visiting staff. There was also speculation that agencies with "unionized" labor forces would experience difficulties implementing any changes in job performance requirements.

c. Double Jeopardy

A common agency view is that there would be increased costs due to the implementation of USHHAR that would not necessarily be reimbursed, since some of those costs would be allocated to one different than patient care cost center, thus lowering the cost per visit. This was an especially critical concern of those agencies who experienced a reduction in their average cost per visit when simulating the USHHAR cost report.

d. The Use of the Information

The question of the uses to which the data in USHHAR will be put, and by whom, was raised repeatedly during the study. Most of the agencies felt that it would be used for negative reasons; i.e. to limit reimbursement under the third party programs, or to establish limits on allowable visiting costs. Very few of the agencies believed that any good would come the way of the home health industry via USHHAR.

e. Exemption of Small Agencies

An almost universal complaint from the smaller agencies was that USHHAR, in its present form, is too demanding of them and is apparently geared to larger agencies. This is particularly a problem for those agencies without readily available book-keeping/accounting resources, where the paperwork is done by RNs without specific accounting expertise. The feeling here is that the agencys' mission is patient care in the home, not the preparation and submission to HCFA of detailed statistical and financial data.

f. Costs Versus Benefits of Highly Detailed Recordkeeping

Some agencies felt that the dubious benefits of the kind of recordkeeping USHHAR would require would be far outweighed by their costs. From this, they concluded that all USHHAR would accomplish would be to escalate costs with no resulting benefit to the patients.

g. Official/State Agencies

The situation of the state agencies, where home health services are typically a small part of a larger health program, has been discussed in this chapter and in Chapter I. To reiterate, several states feel that they should be exempt from USHHAR in its present form since the uniform report, as it is now designed, is obviously geared for the free-standing agency and has not considered the state-controlled home health agencies.

D. DISCUSSION OF COMMENTS ON STUDY AND APPROACH

Extensive input on the methodology was solicited from a variety of sources. The methodology was reviewed by the advisory groups prior to the initial field tests. It was reviewed and revised again after these initial field tests, based on the comments and judgment of the field teams, and the test agencies.

Once the study began at the 85 sample agencies, the methodology was not changed and thus assured a uniform product. Fortunately, the revisions that resulted from the experiences of the field test produced a document that proved suitable at all 85 sample providers. However, while we have confidence in the document and have consistently and successfully applied it, we continued to solicit comments from the study agencies and the advisory groups during the entire course of the study. Three key areas continued to produce discussion from the study agencies and the advisory groups -- special studies, incremental/marginal costs, and the scope of the study.

1. Special Studies

The issue of special studies proved particularly interesting to the study agencies. The field teams were instructed as was noted in Chapter I to use an eight week study period (two weeks every quarter) as a minimum requirement when estimating special study activities. This requirement was necessary due to the lack of formal USHHAR guidelines as to what constitutes a minimally acceptable study for reporting purposes.

Most agencies that were currently conducting special studies used a shorter annual study period and often did not conduct a study every year. These agencies questioned why our field teams "disallowed" these study techniques, which were currently being accepted by their fiscal intermediaries and other monitoring agencies.

We explained that we had encountered varying standards being applied to agencies throughout the country. For example, what was accepted in a New York agency may not have been approved for an agency in Michigan. In order to minimize these differences, we established the eight week study period, a technique that our experience had shown could be generally acceptable (HIM-15, Section 2304). This was not, by any means, meant to imply that USHHAR was changing existing special study criteria or dictating what the agency ultimately had to do to meet a reporting requirement. Rather, it was only a means to assure uniformity of the cost impact of any proposed special study.

Once this was explained, the study agency would develop estimates within this guideline. The net result was that in some cases the estimated effort and cost involved in implementing USHHAR exceeded what the agency would expect to incur if it used its current study technique. We did not evaluate the effectiveness or accuracy of any particular study technique.

2. Incremental/Marginal Costs

The issue of incremental cost generated a significant amount of discussion. As discussed in length in Chapter I, the field teams went through a two-stage process in order to identify the agency's incremental cost related to implementing USHHAR. First, the agency developed its estimates of how the incompatibility would be resolved. Next, the agency and the field team would determine when these activities would result in an additional expenditure to the

agency -- which is the incremental cost. It is this incremental cost to implement USHHAR that the study teams were required to develop and document.

Some agencies and advisory group members felt that this was an "unfair" process that understated the cost to implement USHHAR. However, all of the agencies eventually agreed to identify the incremental costs of their agency. All agreed that this figure did represent the anticipated additional cash outlay resulting from meeting USHHAR reporting requirements. However, many felt that this estimate did not reveal the "total cost picture" of complying with USHHAR.

Some agencies and advisory group members felt this resulted from applying two key tenets of incremental costing; isolating and reporting only the incremental costs, and not estimating opportunity costs. Their comments and our responses can be summarized as:

- <u>Reporting Only Incremental Costs</u>

  Absorbable effort is the activity that can be handled by existing resources without incurring additional cash outlays, as in the case of when one considers the additional effort expended by the agency's director or administrator. If this individual were to work some additional hours in order to meet an USHHAR reporting requirement, the salary (cost to the agency) would remain unchanged. The agency would be undertaking a new activity as a result of USHHAR, yet this activity would not result in any incremental cost. The effort would be absorbed by the existing resources of the agency and would not be estimated and reported.

  We agree with the agencies and advisory groups members that under these circumstances a balanced presentation should disclose the total effort as well as that portion of the absorbable total that does not result in incremental costs.

In order to balance the presentation, we recorded and have reported, the total effort (in staff-hours) estimated for each agency to meet USHHAR's requirements. We have noted the portion of this effort that the agency felt could be absorbed.

- Opportunity Costs

  The opportunity cost issue is closely related to the previous discussion of absorbable time. Some agencies and advisory group members offered thoughtful arguments that meeting USHHAR requirements would divert resources from other pursuits. This diversion would prevent the agency from taking advantage of all of its income producing opportunities, resulting in an opportunity cost or loss of revenues.

  The time spent by the agency's director on USHHAR might otherwise be spent negotiating a grant or monitoring visiting staff performance. Both of these activities have the potential to increase income - - through a new revenue source or increased productivity. By spending the time on USHHAR, the agency would not be able to take advantage of the opportunity and, thus, incur an opportunity cost.

  These situations may likely result from implementing USHHAR because the agencies we visited were staffed by very dedicated people, marshalling very limited resources. However, estimating opportunity cost is a difficult, if not impossible, task. Such an effort is outside the scope of this study, which focused solely on the added expenditures attributable to meeting the USHHAR requirements. Thus, opportunity costs were not included in the implementation cost estimates.

3. Scope of the Study

Members of the advisory group and some study agencies felt that the scope of the study was limited to such a degree as to diminish the value of the results. The scope of the study was, without question, limited. However, these limits were necessary because time and funds were also limited. Without clearly defined limits and a scope of effort, the results that would have been produced would be diluted and of questionable value.

The limits questioned by the advisory group and the study agencies included:

- Cost to Fiscal Intermediaries

  The study did not estimate the cost that might be incurred by the various fiscal intermediaries in implementing USHHAR. This issue was not addressed in any way by this study.

- Value of Study Effort

  Some individuals involved in the study felt that the value of the consulting assistance provided by the field teams should be estimated and included in the implementation costs. This value is created by the education and instruction provided by the field teams to the study organizations concerning implementing USHHAR. There is without question a value associated with that process. However, it was impossible to measure the value of this activity since it was so commingled with the other activities of the field teams. The vast majority of the teams' activities concentrated on tasks relating to documenting and managing the data collection effort. The study participants benefitted little from these activities.

- Estimation of First Year Implementation Costs

  The study was designed to collect only first year implementation cost. If an agency stated it would defer meeting a specific reporting requirement beyond the first year, its ultimate cost was not estimated. Comments were made that this practice understates the actual eventual implementation cost. This is true. However, as a practical matter, there is no way to include, in a consistent manner, estimates of costs that might be incurred at virtually any time, if at all.

- Impact on Medicare Reimbursement

  Originally, a secondary objective of the study was to simulate the impact of the Medicare Cost Report in the USHHAR Draft Manual of December 1978 as compared to the agency's Medicare Cost Report filed in fiscal year 1978. With the advent of the proposed new Medicare Cost Report, HCFA Form 1728, which differs from and supersedes the USHHAR Cost Report, that comparison and analysis was not performed. HCFA felt that to do so might tend to confuse and mislead the users of this report, particularly if the proposed Cost Report is circulated in the near future.

- Stratification of the Sample

  The issue of stratifying the sample was raised and analyzed throughout the course of the study. Some participants suggested that the accuracy and usefulness of the results

would be enhanced by stratification. This issue was seriously considered and analyzed. It was determined that no method of stratification was available that would significantly improve the accuracy of the results. In addition, the cost of such a stratification (mainly due to the need to enlarge the sample size and collect and process additional data on the universe) would far outweigh any potential benefit. A complete discussion of this issue is provided in Appendix H.

- Defining the Universe
  The data used to define the universe and the method used to project total implementation cost were challenged. The data used to define the universe was supplied by HCFA and represented the best available information. The method used to project total implementation cost is consistent with generally accepted statistical principles. All alternate suggestions for making the projection have been carefully reviewed and judged to be inappropriate. To satisfy the curiosity of readers who still question the results of the projection additional data is provided in Exhibit F. This data shows the result of a projection done without adjusting for the ineligible agencies in the universe.

4. Other Comments

We also encouraged the study agencies to comment on the actual performance of the study. Agencies provided written comments in the workpapers, sent letters to project management, and provided feedback to the industry associations.

Several agencies commented that the study was "tedious" and more time consuming than originally anticipated. A certain amount of detail or "tediousness" was inherent in the study process in order to ensure thoroughness. One of the first activities of each agency was the completion of a 310-item checklist that covered all the USHHAR report elements. To minimize this activity, the checklist and accompanying material was sent to each agency several weeks in advance of the

field team's visit. In the few instances when scheduling problems prevented this amount of lead time or when the agency deferred completing the checklist until the actual visit, the first day of the study was spent completing the checklist.

There was no doubt that the visits were time consuming or, rather, intensive. We estimated each visit would take two analysts a week to complete. This was the basis used in scheduling visits and was passed on to each agency so that they could evaluate if they could make the necessary commitment.

Over 7,000 staff hours were actually spent on-site at the 85 agencies. This amounted to an average of 83 hours at each agency -- remarkably close to the original estimate of 80 hours (two staff-weeks). This figure does not include travel time, pre-visit preparation, a significant amount of post-visit completion activity in the office, and review and supervision time.

In general, half of the time at each location was spent in the company of agency personnel. Depending on the complexity of the agency and its organizational structure, anywhere from 16 to 40 hours of agency staff time was devoted to the study. In some of the larger agencies and in the state situations, literally hundreds of hours were logged by agency personnel.

However, this effort was not without its rewards. Most agencies agreed that the process was very educational. They welcomed the opportunity to begin to lay out a strategy on how to ultimately comply with USHHAR while at the same time influencing the final format and scope of the report.

We were also pleased by the positive feedback on the field teams' performance. The analysts were equally impressed with the hospitality and cooperation extended by the agency staff.

E. DISCUSSION OF COMMENTS ON DRAFT FINAL REPORT

A draft version of the report was initially circulated in August 1980. The project staff made presentations of the study findings and solicited reactions to the draft report in September and October. Reactions to the report came from two principal sources: HCFA component organizations and advisory group members. These reactions, written and verbal, were combined with requests from the project officer to produce this amended version of the report.

Reactions to the report fell into three basic categories: comments on the study methodology; requests for clarification to the report; and requests for additional information. The balance of this chapter discusses these comments and the changes they prompted in the final report.

Study Methodology

Study methodology issues have been discussed at length in the earlier sections of this chapter. Rather than repeat these points, we will just

list the issues raised during the review of the final report. These issued include the treatment of:

- Absorbable time
- Opportunity costs
- Cost to fiscal intermediaries
- Value of training provided during study effort
- Costs subsequent to the first year
- Impact on Medicare reimbursement
- Stratification of the sample
- Special study guidelines
- Defining the universe and projecting nationwide

Clarification

In response to several questions on the impact of inflation on the estimates, Section F of Chapter I was changed to clearly state that the estimates and resulting projections reflected the total annual cost of the first year of the new reporting requirement as stated in current dollars (data collection period October 1979 - June 1980). None of the projections nor any of the estimates have been adjusted to account for the impact of inflation.

Section F of Chapter I was revised to more clearly state the assumptions made in determining what personnel efforts were ultimately included in the cost estimates. Only those efforts that resulted in an increase in payroll cost were included in the cost estimates. The arguments against and perceived impact of this concept are discussed in Section D of Chapter IV.

Section F of Chapter I was revised to more clearly state the circumstances under which the costs to report on an accrual basis of accounting were not included in the estimates. When an agency stated it

would postpone this conversion in reporting methods (as allowed under the proposed regulations) we did not estimate the conversion cost. The study set out to estimate first year costs, and under these circumstances the cost of conversion would not be incurred in the first year. It should be noted that few agencies elected to postpone conversion.

We have revised Section G of Chapter I to eliminate any inference that the Advisory Group endorsed USHHAR, or any specific component of the study methodology, approach or data gathering activities.

Section G of Chapter I was also revised to make clear: that the original draft of the USHHAR manual was revised prior to the start of field work; that these revisions were distributed to the advisory group; and no subsequent revisions were made during the course of the study.

Appendix B-1 was added to enable to reader to more easily reconcile how we arrived at the total number of agencies in the sample universe and the random sample of 85 agencies. Chapter II was reorganized to facilitate this understanding of the determination of the universe and how the random sample was selected.

The introduction to Chapter III was revised to make clear that the adjustments made to the study results, in order to allow accurate nationwide projections, were not taken into consideration in the discussion in that chapter. The adjustments were necessary to facilitate the projections but would tend to mask the impact on individual agencies. Since Chapter III is devoted to exploring the impact on individual agencies, only the actual results from the study agencies have been used.

Section A of Chapter III was rewritten to provide more information on the source and nature of the characteristics used for analysis in that chapter. Several readers requested this information to enhance their analysis of the results.

Section F of Chapter III was rewritten to more explicitly show the relationship between agency size (as measured by the number of visits) and estimated implementation cost. This was done since many readers were concerned about the impact on the smaller agencies.

Section J of Chapter III was modified with a further explanation of the relationship between accounting basis (cash or accrual) and implementation cost. Specifically, we found that the accounting basis probably had little influence over cost. Rather, the basis was closely linked to size and type of control, which we felt were the principal influences on implementation cost.

Section N of Chapter III has been revised to caution against attempting to compare Medicare's share of total revenue to its share of total visits. Total revenue reflects more than revenue from visiting services. With these two calculations being made on different bases, such comparisions are not useful.

Some readers felt that the discussion of the comments from the agencies portrayed the agencies in an unflattering or uncomplimentary manner. Section C of Chapter IV was carefully reviewed and any area that seemed even the least biased was changed. Any such portrayal was entirely unintentional. In fact, we have the greatest respect and appreciation

for the staffs of the participating agencies. We have tried to make these feeling apparent through out the report.

In response to a question on the effectiveness of current sampling/ special study practices, Section D of Chapter IV was revised. We did not (nor could not) evaluate the effectiveness of the agency's current practice. Our only concern was whether its frequency and duration met the minimum standards established for this project.

A discussion of advisory group members' concerns over the scope of the study was added to Section D of Chapter IV. The advisory group requested this discussion to reinforce the disclosures made in Chapter I on the precise nature of the study.

Several readers felt that the presentation of these comments on, and criticisms of, the study was inappropriate. Clearly, many of the comments in this chapter could be interpreted by some readers in such a way as to diminish or detract from the credibility of the main purpose of the study. However, we felt a strong obligation to present this information in order to do justice to the tremendous participation and efforts of the advisory group and the study agencies. While we certainly did not agree on all issues, we have been able to sustain a very effective working relationship throughout the course of this project. All those involved have taken their responsibilities to the project very seriously. We felt that it was our responsibility to present as complete a picture as possible.

Additional Information

A concise summary of the study and its findings has been included in the report. Many requests were made for a summary of some sort. Such a document was envisioned from the beginning of the project and was purposely omitted from the draft. It was hoped this omission would encourage more readers of the draft to review (and, therefore, comment on) the entire report. This process helped us not only identify what changes might be necessary, but also to confirm the need for a summary and determine what portions of the report are most important and therefore should be included in the summary.

Other Comments

A significant number of comments were received that could not be addressed through a modification in the final report. Generally, these comments centered on the impact the report should have on HCFA and the home health industry. The following is a brief summary, without comment, of these responses:

standard definitions must be supplied in those areas currently without them;

guidelines must be developed on the requirements for sampling and special studies;

basis reporting may be unnecessary, especially when agencies maintain a "steady-state" operation;

the quality and length of home health aide visits may be adversely affected by reimbursing based on the number of visits rather than number of hours of service;

in order to assure consistency and accuracy it is necessary to allow only an Option 2 approach to resolving incompatibilities between USHHAR and current practices;

accrual reporting must be encouraged in order to obtain a clear, complete picture of an agency's financial situation;

special consideration should be given to small agencies (exemption, less extensive reporting requirements or longer period in which to meet USHHAR reporting requirements);

the estimated implementation costs should be taken into consideration when setting Medicare cost reimbursement limits for the affected time period;

additional consideration should be given to minimizing conflicts with other reporting requirements;

alternate cost allocation methods should be considered, especially with regards to the treatment of consultant and contract services;

the entire cost of implementing USHHAR should be borne by Medicare/Medicaid;

exemptions from, or varied, reporting requirements jeopardize uniformity;

the new cost report in effect for fiscal years beginning on or after October 1, 1980 has many similarities to USHHAR. Meeting these new reporting requirements may reduce the cost to implement USHHAR.

CHAPTER V

CONCLUSION

V. CONCLUSION

The principal conclusion that can be drawn from this study has already been stated in Chapter II: The cost to implement USHHAR as it is presently constituted would range between $2,919,241 and $11,419,280. This range is designed to encompass the costs resulting from all the reasonable approaches available to comply with USHHAR.

The ultimate cost to implement will be influenced by many factors. Some of these factors cannot be controlled: inflation, for example. But other factors can be controlled, and we have attempted to identify them in this report. We have explored the factors within the agencies that appear to influence cost -- size and type of control. We have also analyzed the factors within the reporting requirements that appear to contribute the most to implementation cost -- segregating labor and travel costs by functional cost center and then completing the report once the necessary data is assembled. We completed this analysis by examining what systems within the agencies would bear the greatest burden under USHHAR -- the general ledger, payroll, and patient accounting.

Hopefully, this information can prove helpful in at least two ways -- revising the reporting requirements to balance the cost of data collection with the analytical vaule of the data, and assisting the agencies in preparing for implementation by identifying potential problem areas.

Finally, we hope the study has increased the "outside world's" understanding of the home health environment. We have learned a great deal during the course of the project and have endeavored to pass along as much as possible.

We wish to thank, once again, the dedicated professionals at the 90 agencies who so graciously allowed us to disrupt their lives for several weeks.

APPENDIX A

RECOMMENDED REVISIONS TO USHHAR

As noted in the Chapter I, the Data Users Advisory Group held two meetings and expended considerable effort in developing a number of specific recommendations for revisions to USHHAR, as well as recommendations for clarifications and issues to be further evaluated during the field work. These three set of recommendations -- for revisions, clarifications, and issues for further study -- are summarized in the following sections.

A. A SUMMARY OF THE RECOMMENDED REVISIONS TO THE 12/31/78 DRAFT OF THE UNIFORM SYSTEM OF HOME HEALTH AGENCY REPORTING (USHHAR)

1. A new cost center, Homemaker/Home Health Aide Service, has been added to the USHHAR chart of accounts. This change is a result of a recommendation from the USHHAR Data Users Advisory Group. This cost center acknowledges that many agencies have staff members trained to provide both services.

2. Full-time equivalent staff will be reported for the patient care cost centers, and the remainder of the agency cost centers will be reported in total by the subaccounts using the natural classification of expenses, salary and consultant and contracted services accounts. Full-time equivalents (FTE's) will be calculated using each agency's definition of the number of annual hours that comprise an FTE for their agency.

3. A new cost center, Medical Records, has been established. This cost center, which the Advisory Group requested, will facilitate matching medical record revenue and expense.

4. A new cost center, Home Dialysis Service, has been established. The Advisory Group felt this was an area of growing activity and warranted USHHAR identification and disclosure.

5. The name of the Skilled/Psychiatric Nursing Services revenue and expense center has been changed to Skilled Nursing Services. The Advisory Group felt this name provides a more accurate description of the center.

6. Special studies and sampling techniques may be applied in order to comply with USHHAR's direct assignment of expense requirements. Minimum requirements for these activities are being developed by HCFA.

7. A new materiality test for nonbillable medical supplies expense has been developed. This test will assist in determining whether comprehensive supply utilization records need to be maintained.

8. The Laundry cost center has been eliminated. The Advisory Group was firmly convinced that there was not enough activity in this area to justify a cost center.

9. A new Medicare cost allocation process has been developed. The process is designed to allocate costs more fairly among the cost centers.

10. The determination of when a staff member should be regarded as a manager/supervisor has been modified and clarified. Additional guidance is provided in determining to which cost center the supervisors' salary should be charged.

11. The indirect costs of durable medical equipment sold are not eligible for Medicare reimbursement. The Medicare cost allocation and cost finding process should acknowledge this situation.

12. The unit cost multipliers used in the cost allocation process can be reduced from eight decimal places to four. This change will decrease the amount of time and detail work necessary to complete the report without affecting accuracy.

13. Additional information needs to be provided on the number of visits by payment source. Since the report form will be used for meeting the reporting requirements of many of the sources, this information is needed.

14. Those transporation expenses that can be directly costed should be. This effort will improve the accuracy in determining cost per unit of service.

B. A SUMMARY OF THE RECOMMENDED CLARIFICATIONS TO THE 12/31/78 DRAFT OF THE UNIFORM SYSTEM OF HOME HEALTH AGENCY REPORTING (USHHAR)

1. Wording will be added to USHHAR reinforcing the fact that reporting on the basis of fund accounting concepts and principals is not mandatory.

2. CETA workers should be treated (for payroll cost reporting purposes) in the same manner as all other employees. The reimbursement received for these employees should be treated as restricted income and classified as Other Operating Revenue.

3. Aides and assistants to the licensed therapists and to medical social workers should be coded into the same subaccounts of the natural classifications of salary expenses.

4. The description of the Other Patient Care Services revenue and cost centers will be expanded to include visiting health promotion activities. The Advisory Group felt this service could be provided by the visiting staff and that the center descriptions should reflect this.

5. The heading for the revenue and cost centers grouped under Patient Care Services has been changed to Patient Care Services (Visiting). This was felt to be a more accurate description of this group.

6. The description of the Health Care Practitioner Administration account will be broadened to include nutritional consultation. Since this is a support service to the visiting staff, its cost is to be reflected in this cost center.

7. The imputed value of donated property and volunteer services is to be recorded as an expense to the appropriate cost center. The value will also be acknowledged as revenue in the appropriate revenue center. The imputed cost of these items may be eligible for inclusion in the agency's reimbursable costs (Medicare). Treatment may vary for other payors. No revision to the manual is necessary.

8. The USHHAR manual conflicts in its treatment of a number of revenue and expense items. The treatment should be consistent with HIM-15.

9. The Employee Benefits cost center was included through an oversight. Since all employee benefits are directly assigned to the other cost centers, there is no need for an employee benefits center.

10. The cost of the staff administering and conducting patient-care orientation for new employees should be charged to the Health Care Practitioner Administration cost center.

11. The instruction on how to record nonchargeable visits conflicts with the format of the report it is describing.

12. There are several small technical errors in the report format and its instructions.

C. A SUMMARY OF THE ISSUES RECOMMENDED TO BE EVALUATED FURTHER DURING THE FIELD STUDY OF THE 12/31/78 DRAFT OF THE UNIFORM SYSTEM OF HOME HEALTH AGENCY REPORTING (USHHAR)

1. Additional information will be collected on agency classifications and characteristics. This information may lead to a better understanding of the nature of the agencies.

2. Additional information will be gathered on how agencies define admissions and discharges. The ultimate goal is to supplement the instructions to Worksheet A-2 with regard to reporting admissions and discharges.

3. Information will be gathered regarding the type of patient profile data available in the agencies. The Advisory Group felt that patient characteristics need to be reported in order to make the agency's financial data more meaningful.

4. Additional information will be collected on the agency's source of funding and revenue. The Advisory Group felt this is an important piece of information that should be considered for eventual addition to USHHAR.

5. Additional information will be collected on the availability of data regarding productive hours worked. The Advisory Group felt this data would supplement the evaluation of staff productivity.

6. Additional information will be gathered on how agencies define home health aide and homemaker service hours.

APPENDIX B

METHODOLOGY USED TO DEVELOP A RANDOM SAMPLE OF HOME HEALTH AGENCIES FOR THE USHHAR STUDY

The master list of home health agencies was provided by HCFA. The list was arranged sequentially by a six digit "provider" identification number. The list covers 45 pages. Each page contained 61 lines of information.

We elected to use a method that would generate the page and line coordinates for the sample home health agency provider numbers. The page and line coordinates were selected from a "Table of 120,000 Random Decimal Digits" developed by Dr. H. Arkin.

Each four-digit column on the random number table was divided into two two-digit columns. The starting point for each sequence of numbers was selected using the birthdate of a staff member (day, year, month) to produce coordinates to match the table. Numbers were selected from each two-digit column reading vertically down the page. Once an entire column was exhausted, the search resumed at the top of the succeeding column.

The numbers selected ranged between 1 and 61 to correspond to the number of lines on each page. The numbers selected were underlined on the table and transferred to the sample select worksheet.

A similar process was followed to generate the page select coordinates. Numbers between 1 and 45 were selected. These numbers were then transferred to the sample select worksheet.

The line and page coordinates produced by this process were then used to select the sample of home health agencies. The provider number at each coordinate in the master list of home health agencies was transferred to the worksheet. Agencies to be excluded from the sample had been shaded on the master list. When the coordinates for one of these exempt agencies were selected, they were shown in the "facility based" column of the worksheet.

Once the process was completed, the list was reviewed for duplicates. Any agency that was selected more than once was marked as a duplicate.

The entire process was reviewed and checked for accuracy.

RECONCILIATION DATA
USHHAR UNIVERSE AND
RANDOM SAMPLE

Universe - Appendix B indicates that 2,745 lines of data were available from which to select the random sample (45 pages of 61 lines). Some of these lines were blank (20); some contained the provider number of a facility based (and, therefore, ineligible) agency (326); and some contained the master number (14) for a series of providers also having individual provider numbers (and therefore considered duplicates). When these three categories are eliminated, the universe used for the study becomes the following:

Total Lines	2,745
Less: Blanks	20
Facility Based	326
"Duplicates"	14
Total USHHAR Universe	2,385

Random Sample - Using the process outlined in Appendix B, 115 agencies were selected. The initial review indicated that three were duplicates (the same provider number selected twice). Subsequent contact with the balance of the agencies revealed that seventeen were no longer participating in the Medicare program (and, therefore, ineligible) and ten were unable to schedule a visit during the study period. The balance constituted the 85 agencies participating in the study.

Total Selected	115
Less: Duplicates	3
Ineligible	17
Declining	10
Total Participating	85

APPENDIX C

AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	Name	City/State Location
1	VNA of Portland	Portland, OR
2	Pike Co. Health Dept.	Pittsfield, IL
3	Windsor Locks PHN Assn. Inc.	Windsor Locks, CT
4	Franklin Williamson Bi-Co. Health Dept.	Johnston City, IL
5	Androscoggin Home Health Services	Auburn, ME
6	Craighead Co. Health Unit	Jonesboro, AR
7	Lutheran Soc. Serv. South Region	Chamberburg, PA
8	Senior Citizens Services Inc.	Memphis, TN
9	Elwood Visiting Nurse Assn.	Elwood, IN
10	Steuben Co. HHA	Bath, N.Y.
11	VNA of Easton	Easton, PA
12	Nurse Consultation & Serv. Agency	Weirton, WV
13	Wake County Health Dept.	Raleigh, NC
14	Assabet Valley HHA	Marlborough, MA
15	Martin County Inc.	Stuart, FL
16	Wadena County PHNS	Wadena, MN
17	Comm. Nurs. Assn of Grafton Inc.	Grafton, MA

* The "Participant Number" cannot be equated with the "Agency ID No." shown with the cost estimates in Chapters II and III. By prior arrangement we agreed not to associate agency cost estimates with their identity in this report.

AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	Name	City/State Location
17	Comm. Nurs. Assn of Grafton Inc.	Grafton, MA
18	Regional VNA Inc.	Mt. Carmel, CT
19	Dane County Pub. Health Dept.	Madison, WT
20	McDonald Co. HHA	Pineville, MO
21	Woods Co. Health Dept.	Alva, OK
22	Lake County Home Health Agency	Polson, MT
23	Tri County Home Health Agency	Yuba City, CA
24	Adams Co. VNA	Gettysburg, PA
25	Grant County Home Nursing Serv.	Lancaster, WT
26	Grant County VNA Inc.	Marion, IN
27	Lyon County Emporia City HHA	Emporia, KS
28	Schlesingers HHA Beaumont Sub-Unit	Beaumont, TX
29	Upjohn Health Care Services Inc.	Charlotte, NC
30	Gaston Co. HHA	Gastonia, NC
31	Council Bluffs VNA	Council Bluffs, IA
32	Onslow Co. HHA	Jacksonville, NC

* The "Participant Number" cannot be equated with the "Agency ID No." shown with the cost estimates in Chapters II and III. By prior arrangement we agreed not to associate agency cost estimates with their identity in this report.

AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	City/State Name	Location
33	Kentucky River District HHA	Hazard, KY
34	Washington Co. Pub Hlth. Nursing Assn.	Wakefield, RI
35	Middle Peninsula Hlth. Dst.	Saluda, VA
36	Sussex Co. Hlth. Dept. Div. PHN	Newton, NJ
37	Branch Hillsdale-St. Joseph District Health	Coldwater, MI
38	Upper Perkiomen Val Comm. Nurse Agency	Pennsburg, PA
39	Bartholomew Co. HD, Home Health Serv.	Columbus, IN
40	Rochester VNA	Rochester, NH
41	Your House Visiting Nurse Service, Inc.	Morristown, TN
42	Guernsey Co. Gen. Hth. Dist.	Cambridge, OH
43	Chippewa County Health Dept.	Sault Ste Marie, MI
44	Washington Co. Home Nursing Service	Marietta, OH
45	Home Bound Med. Care, Inc.	Memphis, TN
46	Montgomery Co. HHA	Troy, NC

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AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	Name	City/State Location
47	Jersey Co. Health Dept.	Jerseyville , IL
48	New London VNA	New London, CT
49	Arlington Co. Hlth. Dept.	Arlington, VA
50	Hanson VNA	Hanson, MA
51	Toledo Comm. Nurs. Serv.	Toledo, OH
52	Montgomery Co. Nurs. Serv.	Fonda, NY
53	Ashtabula, CO. HHS	Ashtabula, OH
54	Franklin C. Fetter Family Hlth Ctr., Inc.	Charleston, SC
55	Pike County Hlth. Dept.	McComb, MS
56	Clay County Hlth. Dept.	Flora, IL
57	Visiting Nurses of N. Bergen Co.	Mahwah, NJ
58	Clay County Hlth Unit	Piggott, AR
59	Visit Nursing Assn. Of Penn Valley, Inc.	Lansdale, PA
60	Wayne Co. Home Health Agency	Lyons, NY
61	North Alabama HHA, Inc.	Huntsville, AL
62	Lesueur County PHNS	Lecenter, MN

* The "Participant Number" cannot be equated with the "Agency ID No." shown with the cost estimates in Chapters II and III. By prior arrangement we agreed not to associate agency cost estimates with their identity in this report.

AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	Name	City/State Location
63	Enfield VNA	Enfield, CT
64	VNA of Los Angeles	Los Angeles, CA
65	Carroll Co. Hlth. Dept. HHA	North Carrollton, MS
66	Edgecombe County HHA	Tarboro NC
67	Spencer Good Samaritan Dist. Nurs. Assn.	Spencer, MA
68	Mifflin-Juniata Comm. Nursing Serv., Inc.	Lewistown, PA
69	Sharp Co. Hlth. Unit	Ash Flat, AR
70	Lincoln County HHA	Canton, SD
71	Town of Dorsett Nurs. Assn., Inc.	Dorsett, VT
72	Bay Area Home Hlth. Serv., Inc.	Pinellass Park, FL
73	Wausau VNA	Wausau, WI
74	Okmulgee Co. Hlth. Dist.	Okmulgee, OK
75	Tangipahoa Parish Hlth. Unit	Amite, LA
76	Dekalb Co. Health Dept.	Fort Payne, AL
77	Gibson Co. Health Dept.	Trenton, TN

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AGENCIES BY SEQUENCE OF RANDOM SELECTION

Participant Number*	Name	City/State Location
78	Delta-Menominee Dist. Health Dept.	Escanaba, MI
79	Logan Co. Hlth. Unit	Paris, AR
80	Blount Co. Hlth. Dept.	Maryville, TN
81	Counseling Ctr. HHS Agency	Bangor, ME
82	Global HHS, Inc.	Treasure Island, FL
83	Van Winkle HHA	Hazlehurst, MS
84	Jackson Co. HHA	Maquoketa, IA
85	Simpson Co. Hlth Dept. HHA	Mendenhall, MS

* The "Participant Number" cannot be equated with the "Agency ID No." shown with the cost estimates in Chapters II and III. By prior arrangement we agreed not to associate agency cost estimates with their identity in this report.

APPENDIX D

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
01	02	1	Accrual Basis Of Accounting Is Not Used	$ 0	$ 139	$ 139	$	$	$	$ 139	8
01	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
01	12	1	Certain Revenue Accounts Are Not Maintained	0	17	17				17	6
01	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
01	14	1	Certain Expense Accounts Are Not Maintained	0	36	36	36	70	106	142	8
01	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	206	206	206	1
01	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
01	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
01	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
01	28	1	Square Feet Not Maintained By Funct. Cost Center	17	0	17				17	7
01	30	1	USHHAR Report Is Not Prepared	600	1,200	1,800				1,800	0
		11		$617	$1,392	$2,009	$36	$276	$312	$2,321	
02	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 25	$ 25	$	$	$	$ 25	8
02	11	1	Annual Physical Inventory Is Not Conducted	0	18	18				18	2
02	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
02	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
02	14	1	Certain Expense Accounts Are Not Maintained	0	110	110				110	8
02	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	6	6	0	25	25	31	1
02	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	12	12				12	1
02	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	51	51				51	2
02	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	1	1				1	5
02	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	6	6				6	5
02	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	25	25				25	4
02	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	3	3				3	5
02	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	1	1				1	5
02	25	1	Donations Not Reported At Fair Market Value	0	6	6				6	5
02	28	1	Square Feet Not Maintained By Funct. Cost Center	0	2	2				2	7
02	30	1	USHHAR Report Is Not Prepared	0	76	76				76	0
		16		$0	$342	$342	$0	$25	$25	$367	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
03	02	1	Accrual Basis Of Accounting Is Not Used	$0	$0	$0	$	$	$	$0	8
03	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
03	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
03	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
03	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
03	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
03	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
03	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	2
03	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
03	29	1	Certain SUMs Are Not Maintained	0	0	0				0	7
03	30	1	USHHAR Report Is Not Prepared	0	0	0	—	—	—	0	0
		11		$0	$0	$0	$0	$0	$0	$0	
04	03	1	Fund Accounting Is Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	8
04	12	1	Certain Revenue Accounts Are Not Maintained	0	4	4				4	6
04	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
04	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
04	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
04	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
04	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
04	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	2
04	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
04	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
04	25	1	Donations Not Reported At Fair Market Value	0	7	7				7	5
04	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
04	29	1	Certain SUMs Are Not Maintained							0	7
04	30	1	USHHAR Report Is Not Prepared	—	320	320	—	—	—	320	0
		14		$0	$331	$331	$0	$0	$0	$331	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
05	02	1	Accrual Basis Of Accounting Is Not Used	$ 0	$21	$ 21	$	$	$	$ 21	8
05	11	1	Annual Physical Inventory Is Not Conducted	0	5	5				5	2
05	12	1	Certain Revenue Accounts Are Not Maintained	0	1	1				1	6
05	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
05	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
05	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	62	62	62	1
05	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	18	18				18	1
05	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
05	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
05	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
05	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	4	4				4	5
05	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	14	14	14	4
05	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	72	0	72				72	5
05	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				0	1,000	1,000	1,000	5
05	28	1	Square Feet Not Maintained By Funct. Cost Center	2	0	2				2	7
05	30	1	USHHAR Report Is Not Prepared	0	41	41				41	0
		16		$74	$90	$164	$0	$1,076	$1,076	$1,240	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
06	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 5	$ 5	$0	$0	$0	$ 5	8
06	12	1	Certain Revenue Accounts Are Not Maintained	0	9	9	0	0	0	9	6
06	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
06	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	9	9	0	0	0	9	1
06	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	5	5	0	0	0	5	1
06	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	4	4	0	0	0	4	2
06	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	3	3	0	0	0	3	5
06	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	2	2	0	0	0	2	5
06	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	3	3	0	0	0	3	5
06	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	2	2	0	0	0	2	4
06	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	2	2	0	0	0	2	5
06	25	1	Donations Not Reported At Fair Market Value	0	5	5	0	0	0	5	5
06	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	2	2	0	0	0	2	1
06	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
06	30	1	USHHAR Report Is Not Prepared	0	1,200	1,200	0	0	0	1,200	0
		15		$0	$1,251	$1,251	$0	$0	$0	$1,251	
07	03	1	Fund Accounting Is Not Maintained	$	$ 360	$ 360	$	$	$	$ 360	8
07	12	1	Certain Revenue Accounts Are Not Maintained		117	117				117	6
07	14	1	Certain Expense Accounts Are Not Maintained		75	75				75	8
07	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained		320	320				320	1
07	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained		0	0				0	1
07	26	1	Nat. Class. Of Salary Hours Are Not Maintained			0				0	1
07	28	1	Square Feet Not Maintained By Funct. Cost Center	110		110				110	7
07	30	1	USHHAR Report Is Not Prepared	0	573	573				573	0
		8		$110	$1,445	$1,555	$0	$0	$0	$1,555	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
08	12	1	Certain Revenue Accounts Are Not Maintained	$0	$ 2	$ 2	$	$	$	$ 2	8
08	14	1	Certain Expense Accounts Are Not Maintained				0	0	0	0	1
08	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				6	105	111	111	1
08	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
08	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained					47	47	47	5
08	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				3	40	43	43	8
08	30	1	USHHAR Report Is Not Prepared	0	190	190				190	0
		7		$0	$192	$192	$9	$192	$201	$393	
09	09	1	Depreciation Policy Does Not Conform With USHHAR	$0	$0	$0	$0	$ 0	$ 0	$ 0	3
09	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
09	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
09	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	25	25	25	1
09	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
09	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
09	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
09	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
09	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
09	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
09	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
09	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
09	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
09	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
09	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
09	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		16		$0	$0	$0	$0	$25	$25	$25	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
10	03	1	Fund Accounting Is Not Maintained	$ 0	$ 31	$ 31	$	$	$	$ 31	8
10	12	1	Certain Revenue Accounts Are Not Maintained	0	139	139				139	6
10	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				34	194	228	228	1
10	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	126	126	126	1
10	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	16	16				16	2
10	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	16	16				16	8
10	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	16	16				16	8
10	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	109	109				109	8
10	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	16	16				16	4
10	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	31	31				31	8
10	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	126	126	126	1
10	28	1	Square Feet Not Maintained By Funct. Cost Center	16	16	32				32	7
10	30	1	USHHAR Report Is Not Prepared	0	68	68				68	0
		13		$16	$458	$474	$34	$446	$480	$954	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
11	02	1	Accrual Basis Of Accounting Is Not Used	$ 0	$ 0	$ 0	$	$	$	$ 0	8
11	03	1	Fund Accounting Is Not Maintained	3	0	3				3	8
11	11	1	Annual Physical Inventory Is Not Conducted	18	0	18				18	2
11	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
11	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
11	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
11	15	1	Nst. Clsss. Of Ssl. And Wages Exp. Is Not Maintained	0	0	0				0	1
11	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
11	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
11	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
11	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
11	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
11	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	3	0	3				3	5
11	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
11	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
11	28	1	Square Feet Not Maintained By Funct. Cost Center	12	0	12				12	7
11	30	1	USHHAR Report Is Not Prepared	0	201	201				201	0
		17		$36	$201	$237	$0	$0	$0	$237	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
12	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 0	$ 0	$	$	$	$ 0	8
12	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
12	11	1	Annual Physical Inventory Is Not Conducted	0	0	0				0	2
12	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
12	13	1	Certain Ded. From Rev. A/ca Are Not Maintained	0	0	0				0	6
12	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
12	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	13	13	0	0	0	13	1
12	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	13	13				13	1
12	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
12	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
12	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
12	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
12	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
12	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
12	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
12	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	6	6				6	1
12	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
12	30	1	USHHAR Report Is Not Prepared	513	256	769	—	—	—	769	0
		18		$513	$288	$801	$0	$0	$0	$801	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
13	01	1	Certain Balance Sheet A/cs Are Not Maintained	$	$	$	$	$	$	$ 0	8
13	06	1	Plant Asset Ledger Is Not Maintained				14	5	19	19	3
13	13	1	Certain Ded. From Rev. A/ca Are Not Maintained					14	14	14	6
13	14	1	Certain Expense Accounts Are Not Maintained		2	2				2	8
13	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				27	166	193	193	1
13	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained							0	1
13	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained							0	8
13	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained		2	2				2	8
13	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained							0	8
13	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained							0	8
13	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained							0	8
13	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained							0	8
13	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained		19	19				19	3
13	26	1	Nat. Class. Of Salary Hours Are Not Maintained		9	9				9	1
13	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained		9	9				9	8
13	28	1	Square Feet Not Maintained By Funct. Cost Center	9		9				9	7
13	29	1	Certain SUMs Are Not Maintained		9	9				9	7
13	30	1	USHHAR Report Is Not Prepared	0	425	425				425	0
		18		$9	$475	$484	$41	$185	$226	$710	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
14	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 0	$ 0	$	$	$	$ 0	8
14	11	1	Annual Physical Inventory Is Not Conducted				0	0	0	0	2
14	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
14	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
14	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
14	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	7	7	7	1
14	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
14	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
14	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
14	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
14	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
14	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
14	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
14	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
14	25	1	Donations Not Reported At Fair Market Value				0	0	0	0	8
14	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
14	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
14	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
14	30	1	USHHAR Report Is Not Prepared	145	36	181	—	—	—	181	0
		19		$145	$36	$181	$0	$7	$7	$188	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
15	12	1	Certain Revenue Accounts Are Not Maintained	$	$	$	$ 0	$ 7	$ 7	$ 7	6
15	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	7	7				7	6
15	14	1	Certain Expense Accounts Are Not Maintained	0	57	57				57	8
15	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				86	98	184	184	1
15	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	7	7	86	98	184	191	1
15	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	7	7				7	2
15	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	7	7				7	5
15	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	7	7				7	5
15	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	14	14				14	5
15	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	7	7				7	4
15	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	14	14				14	5
15	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
15	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	14	14				14	5
15	28	1	Square Feet Not Maintained By Funct. Cost Center	0	7	7				7	7
15	29	1	Certain SUMs Are Not Maintained	0	7	7				7	7
15	30	1	USHHAR Report Is Not Prepared	0	750	750				750	0
		16		$0	$905	$905	$172	$203	$375	$1,280	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
16	03	1	Fund Accounting Is Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	8
16	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
16	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
16	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
16	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
16	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
16	18	1	Nat. Class. Of Supplies Exp. Ia Not Maintained	0	0	0				0	2
16	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
16	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
16	21	1	Nat. Clasa. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
16	22	1	Nat. Class. Of Reimb. Transp. Exp. Ia Not Maintained	0	0	0				0	4
16	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Ia Not Maintained	0	0	0				0	5
16	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
16	29	1	Certain SUMs Are Not Maintained	0	0	0				0	7
16	30	1	USHHAR Report Is Not Prepared	0	800	800				800	0
		15		$0	$800	$800	$0	$0	$0	$800	
17	12	1	Certain Revenue Accounts Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	6
17	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
17	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
17	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
17	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
17	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
17	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
17	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
17	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
17	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
17	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
17	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
17	30	1	USHHAR Report Is Not Prepared	0	520	520	0	0	0	520	0
		13		$0	$520	$520	$0	$0	$0	$520	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
18	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	6
18	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
18	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
18	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
18	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
18	30	1	USHHAR Report Is Not Prepared	0	378	378	0	0	0	378	0
		6		$0	$378	$378	$0	$0	$0	$378	
19	12	1	Certain Revenue Accounts Are Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	6
19	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	23	23				23	6
19	14	1	Certain Expense Accounts Are Not Maintained	0	18	18				18	8
19	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	34	34				34	1
19	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	9	9				9	1
19	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	28	28				28	2
19	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
19	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
19	30	1	USHHAR Report Is Not Prepared	0	387	387	—	—	—	387	0
		9		$0	$499	$499	$0	$0	$0	$499	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
20	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 7	$ 7	$ 0	$ 0	$ 0	$ 7	8
20	12	1	Certain Revenue Accounts Are Not Maintained	0	48	48	0	0	0	48	8
20	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	21	21	0	0	0	21	6
20	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	80	138	218	218	1
20	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	110	110	110	4
20	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	35	35	0	0	0	35	8
20	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	7	7	0	0	0	7	8
20	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	7	7	0	0	0	7	8
20	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	7	7	0	0	0	7	8
20	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	34	34	0	0	0	34	8
20	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	40	41	81	81	4
20	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	14	14	0	0	0	14	8
20	25	1	Donations Not Reported At Fair Market Value	0	7	7	0	0	0	7	8
20	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	110	110	110	1
20	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	41	41	0	0	0	41	8
20	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
20	30	1	USHHAR Report Is Not Prepared	0	158	158	0	0	0	158	0
		17		$0	$386	$386	$120	$399	$519	$905	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
21	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 0	$ 0	$	$	$	$ 0	8
21	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
21	11	1	Annual Physical Inventory Is Not Conducted	0	0	0				0	2
21	12	1	Certain Revenue Accounts Are Not Maintained	0	34	34				34	6
21	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
21	14	1	Certain Expense Accounts Are Not Maintained	0	4	4				4	8
21	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
21	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
21	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
21	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
21	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1				1	5
21	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
21	25	1	Donations Not Reported At Fair Market Value	0	6	6				6	5
21	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
21	30	1	USHHAR Report Is Not Prepared	0	285	285				285	0
		15		$0	$330	$330	$0	$0	$0	$330	
22	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	$	$	$	$0	$0	$0	$0	6
22	14	1	Certain Expense Accounts Are Not Maintained				0	0	0	0	1
22	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	8
22	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	8
22	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				0	0	0	0	8
22	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	8
22	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained				0	0	0	0	8
22	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				0	0	0	0	8
22	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained				0	0	0	0	8
22	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
22	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		11		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
23	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 0	$ 0	$	$	$	$ 0	8
23	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
23	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
23	10	1	Long-Term Sec. Invest. Do Not Conform With USHHAR	0	0	0				0	8
23	11	1	Annual Physical Inventory Is Not Conducted	0	0	0				0	2
23	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
23	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
23	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
23	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
23	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
23	18	1	Nat. Class. Of Supplies Exp. Ia Not Maintained	0	0	0				0	2
23	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
23	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
23	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	3
23	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
23	28	1	Squsre Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
23	30	1	USHHAR Report Is Not Prepared	530	1,200	1,730	0	0	0	1,730	0
		17		$530	$1,200	$1,730	$0	$0	$0	$1,730	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
24	02	1	Accrual Basis Of Accounting Is Not Used	$	$ 22	$ 22	$	$	$	$ 22	8
24	06	1	Plant Asset Ledger Is Not Maintained				2,327		2,327	2,327	8
24	11	1	Annual Physical Inventory Is Not Conducted							0	5
24	12	1	Certain Revenue Accounts Are Not Maintained		87	87				87	8
24	13	1	Certain Ded. From Rev. A/cs Are Not Maintained		29	29				29	6
24	14	1	Certain Expense Accounts Are Not Maintained		58	58				58	8
24	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				364	15	379	379	1
24	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained					7	7	7	1
24	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained		15	15				15	5
24	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained							0	5
24	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained		15	15				15	5
24	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained		7	7				7	5
24	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained		15	15				15	5
24	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained		7	7				7	5
24	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				29	15	44	44	1
24	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained		7	7				7	5
24	25	1	Donations Not Reported At Fair Market Value						0	0	8
24	26	1	Nat. Class. Of Salary Hours Are Not Maintained					29	29	29	1
24	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained		15	15				15	5
24	28	1	Square Feet Not Maintained By Funct. Cost Center			0				0	7
24	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		21		$0	$277	$277	$2,720	$66	$2,786	$3,063	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
25	01	1	Certain Balance Sheet A/cs Are Not Maintained	$400	$0	$400	$0	$0	$0	$400	8
25	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
25	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
25	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
25	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
25	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
25	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
25	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
25	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
25	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
25	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
25	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
25	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
25	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		14		$400	$0	$400	$0	$0	$0	$400	
26	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$0	$ 0	$	$	$	$ 0	8
26	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
26	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
26	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
26	14	1	Certain Expense Accounts Are Not Maintained	248	0	248				248	8
26	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
26	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
26	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
26	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
26	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
26	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
26	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
26	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
26	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		14		$248	$0	$248	$0	$0	$0	$248	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
27	11	1	Annual Physical Inventory Is Not Conducted	$ 6	$ 6	$12	$0	$0	$0	$12	2
27	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
27	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
27	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	4	4	0	0	0	4	1
27	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
27	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	1	1	0	0	0	1	5
27	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
27	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	1	1	0	0	0	1	5
27	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
27	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1	0	0	0	1	5
27	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
27	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
27	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0	0	0	0	0	5
27	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
27	28	1	Square Feet Not Maintained By Funct. Cost Center	12	0	12	0	0	0	12	7
27	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		16		$18	$13	$31	$0	$0	$0	$31	
28	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 91	$ 0	$ 91	$0	$0	$0	$ 91	8
28	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0	0	0	0	0	8
28	03	1	Fund Accounting Is Not Maintained	69	0	69	0	0	0	69	8
28	06	1	Plant Asset Ledger Is Not Maintained	0	0	0	0	0	0	0	3
28	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
28	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
28	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
28	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
28	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
28	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
28	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
28	30	1	USHHAR Report Is Not Prepared	0	200	200	—	—	—	200	0
		12		$160	$200	$360	$0	$0	$0	$360	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
29	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	8
29	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
29	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
29	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
29	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
29	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
29	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
29	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
29	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
29	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
29	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
29	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
29	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
29	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
29	30	1	USHHAR Report Is Not Prepared	0	360	360	0	0	0	360	0
		15		$0	$360	$360	$0	$0	$0	$360	
30	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$50	$1,376	$1,426	$1,426	8
30	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	8
30	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
30	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
30	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
30	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	8
30	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	8
30	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
30	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	8
30	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	3
30	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
30	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
30	29	1	Certain SUMs Are Not Maintained	0	0	0	0	0	0	0	7
30	30	1	USHHAR Report Is Not Prepared	0	698	698				698	0
		14		$0	$698	$698	$50	$1,376	$1,426	$2,124	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
31	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	8
31	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
31	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
31	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
31	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
31	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
31	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
31	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
31	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
31	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
31	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
31	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
31	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
31	30	1	USHHAR Report Is Not Prepared	0	100	100	0	0	0	100	0
		14		$0	$100	$100	$0	$0	$0	$100	
32	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	8
32	06	1	Plant Asset Ledger Is Not Maintained	0	0	0	0	0	0	0	3
32	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
32	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
32	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
32	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
32	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
32	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
32	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
32	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
32	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	1
32	30	1	USHHAR Report Is Not Prepared	0	350	350	0	0	0	350	0
		12		$0	$350	$350	$0	$0	$0	$350	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
33	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$0	$0	$0	$0	$0	$0	8
33	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0	0	0	0	0	8
33	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	8
33	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
33	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		5		$0	$0	$0	$0	$0	$0	$0	
34	02	1	Accrual Basis Of Accounting Is Not Used	$0	$0	$0	$	$	$	$0	8
34	11	1	Annual Physical Inventory Is Not Conducted	0	0	0				0	2
34	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
34	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
34	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
34	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
34	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
34	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
34	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
34	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	0	0	0	4
34	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
34	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
34	30	1	USHHAR Report Is Not Prepared	0	0	0	—	—	—	0	0
		13		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
35	03	1	Fund Accounting Is Not Maintained	$ 0	$ 40	$ 40	$	$	$	$ 40	8
35	11	1	Annual Physical Inventory Is Not Conducted	0	0	0				0	8
35	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
35	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
35	14	1	Certain Expense Accounts Are Not Maintained	960	640	1,600				1,600	8
35	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
35	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
35	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
35	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	8
35	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	8
35	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
35	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	8
35	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	8
35	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	8
35	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
35	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
35	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
35	30	1	USHHAR Report Is Not Prepared	0	600	600				600	0
		18		$960	$1,280	$2,240	$0	$0	$0	$2,240	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
36	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 0	$ 0	$0	$ 0	$ 0	$ 0	8
36	12	1	Certain Revenue Accounts Are Not Maintained	0	18	18	0	0	0	18	6
36	14	1	Certain Expense Accounts Are Not Maintained	0	32	32	0	0	0	32	8
36	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	7	7	0	44	44	51	1
36	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	44	44	44	1
36	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	14	14	0	0	0	14	5
36	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	7	7	0	0	0	7	2
36	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	4	4	0	0	0	4	5
36	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	3	3	0	0	0	3	5
36	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	4	4	0	0	0	4	5
36	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	3	3	0	0	0	3	4
36	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	3	3	0	0	0	3	5
36	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
36	30	1	USHHAR Report Is Not Prepared	0	750	750	0	0	0	750	0
		14		$0	$845	$845	$0	$88	$88	$933	
37	11	1	Annual Physical Inventory Is Not Conducted	$20	$ 0	$ 20	$	$	$	$ 20	2
37	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
37	14	1	Certain Expense Accounts Are Not Maintained	9	0	9				9	8
37	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	13	0	13				13	1
37	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	13	0	13				13	1
37	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	13	0	13				13	4
37	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
37	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
37	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
37	30	1	USHHAR Report Is Not Prepared	0	250	250				250	0
		10		$68	$250	$318	$0	$0	$0	$318	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
38	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$0	$0	$	$	$	$0	8
38	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
38	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
38	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
38	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
38	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
38	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
38	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
38	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
38	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
38	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
38	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
38	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
38	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
38	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
38	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0				0	5
38	25	1	Donations Not Reported At Fair Market Value				0	0	0	0	5
38	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
38	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
38	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	5
38	29	1	Certain SUMs Are Not Maintained	0	0	0				0	7
38	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		22		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
39	01	1	Certain Balance Sheet A/cs Are Not Maintained	$	$ 64	$ 64	$	$	$	$ 64	8
39	03	1	Fund Accounting Is Not Maintained		158	158				158	8
39	06	1	Plant Asset Ledger Is Not Maintained		171	171				171	8
39	11	1	Annual Physical Inventory Is Not Conducted					643	643	643	2
39	12	1	Certain Revenue Accounts Are Not Maintained	175	753	928				928	8
39	13	1	Certain Ded. From Rev. A/cs Are Not Maintained		11	11				11	8
39	14	1	Certain Expense Accounts Are Not Maintained		85	85				85	8
39	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				825	6,199	7,024	7,024	1
39	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained		1,759	1,759				1,759	1
39	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				448	1,366	1,814	1,814	1
39	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained		267	267		658	658	925	2
39	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained		11	11				11	8
39	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained		21	21				21	8
39	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained		21	21				21	8
39	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				825	6,199	7,024	7,024	1
39	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained		43	43				43	8
39	25	1	Donations Not Reported At Fair Market Value				822	697	1,519	1,519	3
39	26	1	Nat. Class. Of Salary Hours Are Not Maintained		0	0				0	1
39	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained		0	0				0	1
39	28	1	Square Feet Not Maintained By Funct. Cost Center					127	127	127	7
39	29	1	Certain SUMs Are Not Maintained		85	85				85	6
39	30	1	USHHAR Report Is Not Prepared	85	512	597				597	0
		22		$260	$3,961	$4,221	$2,920	$15,889	$18,809	$23,030	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
40	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 2	$ 2	$0	$0	$0	$ 2	8
40	02	1	Accrual Basis Of Accounting Is Not Used	0	9	9	0	0	0	9	8
40	06	1	Plant Asset Ledger Is Not Maintained	54	0	54	0	0	0	54	3
40	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
40	14	1	Certain Expense Accounts Are Not Maintained	0	71	71	0	0	0	71	8
40	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	209	209	0	0	0	209	8
40	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
40	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
40	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
40	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
40	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
40	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	6	6	0	0	0	6	4
40	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	1	1	0	0	0	1	5
40	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	7	7	7	7
40	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		15		$54	$298	$352	$0	$7	$7	$359	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
41	02	1	Accrual Basis Of Accounting Is Not Used	$0	$0	$0	$	$	$	$0	8
41	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
41	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
41	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
41	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
41	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
41	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
41	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
41	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
41	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
41	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
41	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
41	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
41	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
41	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
41	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
41	30	1	USHHAR Report Is Not Prepared	0	0	0	—	—	—	0	0
		17		$0	$0	$0	$0	$0	$0	$0	
42	11	1	Annual Physical Inventory Is Not Conducted	$0	$0	$0	$	$	$	$0	2
42	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
42	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0				0	1
42	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
42	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
42	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
42	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
42	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
42	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
42	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
42	29	1	Certain SUMs Are Not Maintained	0	0	0				0	7
42	30	1	USHHAR Report Is Not Prepared	0	0	0	—	—	—	0	0
		12		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
43	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 2	$ 2	$	$	$	$ 2	8
43	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
43	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	66	66				66	6
43	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
43	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	1	1				1	1
43	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
43	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
43	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	35	35				35	2
43	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
43	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	6	6				6	5
43	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
43	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	1	1				1	4
43	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	1	1				1	3
43	25	1	Donations Not Reported At Fair Market Value	0	71	71				71	5
43	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	13	13				13	1
43	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained				0	491	491	491	5
43	28	1	Square Feet Not Maintained By Funct. Cost Center	0	28	28				28	7
43	30	1	USHHAR Report Is Not Prepared	300	167	467				467	0
		18		$300	$391	$691	$0	$491	$491	$1,182	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
44	01	1	Certain Balance Sheet A/cs Are Not Maintained	$	$	$	$150	$ 488	$ 638	$ 638	8
44	03	1	Fund Accounting Is Not Maintained				25	82	107	107	8
44	12	1	Certain Revenue Accounts Are Not Maintained	0	7	7	97	65	162	169	6
44	13	1	Certain Ded. From Rev. A/cs Are Not Maintained				25	82	107	107	6
44	14	1	Certain Expense Accounts Are Not Maintained				50	164	214	214	8
44	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				165	80	245	245	1
44	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				20	11	31	31	1
44	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	3	3				3	5
44	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	6	6				6	2
44	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	3	3				3	5
44	20	1	Nat. Class. Of Purch Svc. Exp. Ia Not Maintained	0	4	4				4	5
44	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	107	73	180	180	5
44	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				293	33	326	326	4
44	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	16	16				16	5
44	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
44	26	1	Nat. Class. Of Salary Hours Are Not Maintained				20	10	30	30	1
44	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
44	30	1	USHHAR Report Is Not Prepared	0	1,500	1,500				1,500	0
		18		$0	$1,539	$1,539	$952	$1,088	$2,040	$3,579	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
45	06	1	Plant Asset Ledger Is Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	3
45	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
45	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
45	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
45	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
45	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
45	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
45	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	14	14	0	0	0	14	2
45	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	14	14	0	0	0	14	5
45	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	14	14	0	0	0	14	5
45	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	14	14	0	0	0	14	5
45	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
45	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	14	14	0	0	0	14	5
45	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
45	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
45	29	1	Certain SUMs Are Not Maintained	0	0	0	0	0	0	0	7
45	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		17		$0	$70	$70	$0	$0	$0	$70	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
46	14	1	Certain Expense Accounts Are Not Maintained	$0	$0	$0	$0	$ 0	$ 0	$ 0	8
46	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
46	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
46	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
46	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	72	72	72	2
46	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
46	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
46	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
46	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
46	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
46	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	36	36	36	1
46	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
46	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
46	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		14		$0	$0	$0	$0	$108	$108	$108	
47	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 0	$ 0	$0	$0	$0	$ 0	8
47	02	1	Accrual Basis Of Accounting Is Not Used	0	2	2	0	0	0	2	8
47	03	1	Fund Accounting Is Not Maintained	0	0	0	0	0	0	0	8
47	06	1	Plant Asset Ledger Is Not Maintained	150	10	160	0	0	0	160	3
47	12	1	Certain Revenue Accounts Are Not Maintained	0	15	15	0	0	0	15	6
47	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	25	25	0	0	0	25	6
47	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	1	1	0	0	0	1	1
47	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
47	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	1	1	0	0	0	1	5
47	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	1	1	0	0	0	1	5
47	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	1	1	0	0	0	1	5
47	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1	0	0	0	1	5
47	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
47	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	10	10	0	0	0	10	5
47	28	1	Square Feet Not Maintained By Funct. Cost Center	0	14	14	0	0	0	14	7
47	30	1	USHHAR Report Is Not Prepared	0	170	170	0	0	0	170	0
		16		$150	$251	$401	$0	$0	$0	$401	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
48	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 1	$ 1	$	$	$	$ 1	8
48	02	1	Accrual Basis Of Accounting Is Not Used	0	1	1				1	8
48	12	1	Certain Revenue Accounts Are Not Maintained	0	2	2				2	8
48	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
48	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
48	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				5	3	8	8	1
48	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
48	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
48	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
48	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
48	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
48	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
48	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				5	2	7	7	4
48	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
48	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				0	0	0	0	5
48	25	1	Donations Not Reported At Fair Market Value				1	0	1	1	5
48	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
48	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
48	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
48	29	1	Certain SUMs Are Not Maintained				3	0	3	3	7
48	30	1	USHHAR Report Is Not Prepared	0	6	6				6	0
		21		$0	$10	$10	$14	$5	$19	$29	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
49	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	8
49	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
49	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
49	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
49	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
49	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
49	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
49	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
49	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
49	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
49	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
49	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
49	29	1	Certain SUMs Are Not Maintained	0	0	0	0	0	0	0	7
49	30	1	USHHAR Report Is Not Prepared	0	480	480	—	—	—	480	0
		14		$0	$480	$480	$0	$0	$0	$480	
50	01	1	Certain Balsnce Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$24	$24	$ 24	8
50	09	1	Depreciation Policy Does Not Conform With USHHAR	0	0	0	0	0	0	0	3
50	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
50	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	12	12	0	0	0	12	1
50	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	12	12	0	0	0	12	1
50	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	21	21	0	0	0	21	8
50	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	21	21	0	0	0	21	8
50	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	21	21	0	0	0	21	8
50	21	1	Nst. Class. Of Other Direct Exp. Is Not Maintained	0	21	21	0	0	0	21	8
50	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	20	20	20	4
50	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	21	21	0	0	0	21	8
50	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
50	30	1	USHHAR Report Is Not Prepared	0	105	105	0	0	0	105	0
		13		$0	$234	$234	$0	$44	$44	$278	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
51	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 3	$ 3	$	$	$	$ 3	8
51	12	1	Certain Revenue Accounts Are Not Maintained	0	7	7				7	6
51	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	3	3				3	6
51	14	1	Certain Expense Accounts Are Not Maintained	0	4	4				4	8
51	15	1	Nst. Class. Of Sal. And Wages Exp. Is Not Maintained	0	2	2	0	4	4	6	1
51	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	7	7				7	1
51	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	1	1				1	5
51	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	3	3				3	2
51	19	1	Nat. Clsss. Of Utilities Exp. Is Not Maintained	0	2	2				2	5
51	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
51	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1				1	5
51	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	43	43	43	4
51	23	1	Nst. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	2	2				2	5
51	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	4	4				4	5
51	28	1	Square Feet Not Maintained By Funct. Cost Center	3	3	6				6	7
51	30	1	USHHAR Report Is Not Prepared	1	106	107				107	0
		16		$4	$148	$152	$0	$47	$47	$199	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
52	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$0	$0	$0	$0	$0	$0	8
52	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0	0	0	0	0	8
52	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
52	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
52	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
52	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
52	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
52	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
52	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
52	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
52	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
52	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
52	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
52	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
52	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
52	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		16		$0	$0	$0	$0	$0	$0	$0	
53	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 14	$ 14	$ 0	$ 0	$ 0	$ 14	8
53	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	231	230	461	461	2
53	12	1	Certain Revenue Accounts Are Not Maintained	0	143	143	0	0	0	143	6
53	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	132	132	0	0	0	132	6
53	14	1	Certain Expense Accounts Are Not Maintained	0	133	133	0	0	0	133	8
53	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	157	157	0	0	0	157	1
53	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	44	44	0	0	0	44	1
53	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
53	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
53	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
53	26	1	Nat. Class. Of Salary Hours Are Not Maintained	5	0	5	0	0	0	5	1
53	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	10	0	10	10	7
53	30	1	USHHAR Report Is Not Prepared	0	388	388	0	0	0	388	0
		13		$5	$1,011	$1,016	$241	$230	$471	$1,487	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
54	06	1	Plant Asset Ledger Ia Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	3
54	09	1	Depreciation Policy Does Not Conform With USHHAR	0	0	0				0	3
54	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
54	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
54	14	1	Certain Expense Accounta Are Not Maintained	0	0	0				0	8
54	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
54	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
54	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
54	18	1	Nat. Class. Of Supplies Exp. Ia Not Maintained	0	0	0				0	2
54	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
54	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
54	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
54	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
54	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
54	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
54	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
54	30	1	USHHAR Report Is Not Prepared	0	300	300	—	—	—	300	0
		17		$0	$300	$300	$0	$0	$0	$300	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
55	06	1	Plant Asset Ledger Is Not Maintained	$0	$0	$0	$ 0	$0	$ 0	$ 0	3
55	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
55	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
55	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
55	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
55	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
55	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
55	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	30	0	30	30	2
55	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
55	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
55	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
55	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
55	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
55	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
55	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		15		$0	$0	$0	$30	$0	$30	$30	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
56	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	8
56	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0	0	0	0	0	8
56	06	1	Plsnt Asset Ledger Is Not Maintained	82	3	85	0	0	0	85	3
56	09	1	Depreciation Policy Does Not Conform With USHHAR	0	0	0	0	0	0	0	3
56	12	1	Certain Revenue Accounts Are Not Maintained	0	54	54	0	0	0	54	6
56	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	29	29	0	0	0	29	6
56	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
56	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	27	27	27	1
56	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	27	27	27	1
56	17	1	Nst. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
56	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
56	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	5	5	0	0	0	5	5
56	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	11	11	0	0	0	11	5
56	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	561	561	561	4
56	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	231	3	234	0	0	0	234	5
56	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	99	113	212	212	1
56	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
56	28	1	Square Feet Not Maintained By Funct. Cost Center	11	12	23	0	0	0	23	7
56	30	1	USHHAR Report Is Not Prepared	0	88	88	0	0	0	88	0
		19		$324	$205	$529	$99	$728	$827	$1,356	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
57	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 2	$ 2	$	$	$	$ 2	8
57	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
57	11	1	Annual Physical Inventory Is Not Conducted	0	22	22				22	2
57	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
57	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	6	6				6	6
57	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
57	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	5	5	0	15	15	20	1
57	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	11	11				11	1
57	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
57	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	78	78				78	2
57	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
57	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
57	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
57	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	2	2				2	4
57	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
57	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
57	28	1	Square Feet Not Maintained By Funct. Cost Center	0	2	2				2	7
57	30	1	USHHAR Report Is Not Prepared	0	59	59				59	0
		18		$0	$187	$187	$0	$15	$15	$202	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
58	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$0	$0	$ 0	8
58	03	1	Fund Accounting Is Not Maintained	0	0	0	0	0	0	0	8
58	11	1	Annual Physical Inventory Is Not Conducted	0	36	36	0	0	0	36	2
58	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	2
58	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
58	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
58	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
58	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
58	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	3
58	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
58	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
58	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
58	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
58	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
58	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0	0	0	0	0	5
58	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
58	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
58	30	1	USHHAR Report Is Not Prepared	0	416	416	0	0	0	416	0
		18		$0	$452	$452	$0	$0	$0	$452	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
59	06	1	Plant Asset Ledger Is Not Maintained	$0	$ 0	$ 0	$ 0	$ 66	$ 66	$ 66	3
59	09	1	Depreciation Policy Does Not Conform With USHHAR	0	0	0	17	0	17	17	2
59	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	331	331	331	6
59	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	50	435	485	485	8
59	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	66	66	66	1
59	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	66	66	66	1
59	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
59	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
59	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
59	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
59	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	199	199	0	0	0	199	5
59	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
59	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
59	29	1	Certain SUMs Are Not Maintained	0	0	0	58	66	124	124	7
59	30	1	USHHAR Report Is Not Prepared	0	42	42	0	0	0	42	0
		15		$0	$241	$241	$125	$1,030	$1,155	$1,396	
60	14	1	Certain Expense Accounts Are Not Maintained	$	$	$	$ 0	$ 0	$ 0	$ 0	8
60	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				24	27	51	51	1
60	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				24	26	50	50	1
60	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				37	2	39	39	8
60	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				37	1	38	38	8
60	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained				38	2	40	40	8
60	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				37	2	39	39	8
60	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained				37	1	38	38	8
60	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				38	2	40	40	8
60	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained				37	2	39	39	8
60	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
60	28	1	Square Feet Not Maintained By Funct. Cost Center				0	0	0	0	7
60	30	1	USHHAR Report Is Not Prepared	0	1,100	1,100				1,100	0
		13		$0	$1,100	$1,100	$309	$65	$374	$1,474	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
61	14	1	Certain Expense Accounts Are Not Maintained	$	$	$	$ 0	$	$ 0	$ 0	8
61	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				55	61	116	116	1
61	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				55	62	117	117	1
61	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				86	4	90	90	8
61	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				86	4	90	90	8
61	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained				86	4	90	90	8
61	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				86	4	90	90	8
61	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained				86	4	90	90	8
61	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				86	4	90	90	8
61	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained				86	4	90	90	8
61	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
61	28	1	Square Feet Not Maintained By Funct. Cost Center				0	0	0	0	7
61	30	1	USHHAR Report Is Not Prepared	0	1,100	1,100				1,100	0
		13		$0	$1,100	$1,100	$712	$151	$863	$1,963	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
62	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 0	$ 3	$ 3	$0	$0	$0	$ 3	8
62	02	1	Accrual Basis Of Accounting Is Not Used	0	8	8	0	0	0	8	8
62	03	1	Fund Accounting Is Not Maintained	0	1	1	0	0	0	1	8
62	06	1	Plant Asset Ledger Is Not Maintained	0	25	25	0	0	0	25	3
62	09	1	Depreciation Policy Does Not Conform With USHHAR	0	1	1	0	0	0	1	3
62	10	1	Long-Term Sec. Invest. Do Not Conform With USHHAR	0	6	6	0	0	0	6	8
62	11	1	Annual Physical Inventory Is Not Conducted	0	24	24	0	0	0	24	2
62	12	1	Certain Revenue Accounts Are Not Maintained	0	4	4	0	0	0	4	6
62	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	34	34	0	0	0	34	6
62	14	1	Certain Expense Accounts Are Not Maintained	0	3	3	0	0	0	3	8
62	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	35	35	0	0	0	35	1
62	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	15	15	0	0	0	15	1
62	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	2	2	0	0	0	2	5
62	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
62	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	1	1	0	0	0	1	5
62	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	1	1	0	0	0	1	5
62	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	8	8	0	0	0	8	5
62	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	23	23	0	0	0	23	4
62	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
62	26	1	Nat. Class. Of Salary Hours Are Not Maintained	30	182	212	0	0	0	212	1
62	28	1	Square Feet Not Maintained By Funct. Cost Center	0	4	4	0	0	0	4	7
62	30	1	USHHAR Report Is Not Prepared	0	61	61	0	0	0	61	0
		22		$30	$441	$471	$0	$0	$0	$471	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
63	02	1	Accrual Basis Of Accounting Is Not Used	$0	$1	$1	$0	$ 0	$ 0	$ 1	8
63	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	4	4	8	8	2
63	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
63	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
63	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	0	0	0	8
63	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	14	14	14	1
63	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
63	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	1	1	0	0	0	1	2
63	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
63	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
63	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
63	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	2	2	0	0	0	2	4
63	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	3
63	25	1	Donations Not Reported At Fair Market Value	4	0	4	0	0	0	4	5
63	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
63	30	1	USHHAR Report Is Not Prepared	0	0	0	0	0	0	0	0
		16		$4	$4	$8	$4	$18	$22	$30	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
64	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 35	$ 35	$	$	$	$ 35	8
64	12	1	Certain Revenue Accounts Are Not Maintained	0	7	7				7	8
64	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	13	13				13	6
64	14	1	Certain Expense Accounts Are Not Maintained	0	153	153				153	8
64	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	6	6	6	1
64	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
64	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	6	6				6	8
64	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	6	6				6	8
64	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	6	6				6	8
64	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	7	7				7	8
64	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	7	7				7	8
64	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
64	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	13	13				13	8
64	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
64	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
64	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
64	30	1	USHHAR Report Is Not Prepared	0	0	0	0	780	780	780	0
		17		$0	$253	$253	$0	$786	$786	$1,039	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
65	01	1	Certain Balance Sheet A/cs Are Not Maintained	$	$	$	$0	$0	$0	$0	8
65	02	1	Accrual Basis Of Accounting Is Not Used				0	0	0	0	8
65	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
65	13	1	Certain Ded. From Rev. A/cs Are Not Maintained				0	0	0	0	6
65	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
65	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained					0	0	0	1
65	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
65	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	2
65	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				0	0	0	0	5
65	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained				0	0	0	0	5
65	25	1	Donations Not Reported At Fair Market Value				0	0	0	0	5
65	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained				0	0	0	0	5
65	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
65	29	1	Certain SUMs Are Not Maintained	0	0	0				0	7
65	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		15		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
66	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 0	$ 0	$	$	$	$ 0	8
66	03	1	Fund Accounting Is Not Maintained	0	0	0				0	8
66	11	1	Annual Physical Inventory Ia Not Conducted				5	5	10	10	2
66	12	1	Certain Revenue Accounts Are Not Maintained	0	28	28				28	6
66	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
66	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
66	15	1	Nat. Class. Of Sal. And Wagea Exp. Is Not Maintained				0	0	0	0	1
66	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
66	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
66	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	1	1				1	2
66	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
66	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
66	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
66	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	1	1				1	4
66	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
66	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0				0	5
66	25	1	Donations Not Reported At Fair Market Value	0	0	0				0	5
66	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
66	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
66	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
66	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		21		$0	$30	$30	$5	$5	$10	$40	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
67	03	1	Fund Accounting Is Not Maintained	$0	$ 0	$ 0	$0	$ 0	$ 0	$ 0	8
67	09	1	Depreciation Policy Does Not Conform With USHHAR	0	171	171	0	0	0	171	3
67	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	2
67	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	5	5	0	0	0	5	8
67	14	1	Certain Expense Accounts Are Not Maintained	0	0	0	0	23	23	23	8
67	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	21	21	21	1
67	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	5	5	5	1
67	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	113	113	113	2
67	19	1	Nat. Class. Of Utilities Exp. Ia Not Maintained	0	5	5	0	0	0	5	8
67	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	10	10	0	0	0	10	5
67	21	1	Nat. Class. Of Other Direct Exp. Ia Not Maintained	0	0	0	0	5	5	5	5
67	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	51	51	51	4
67	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	14	14	0	0	0	14	5
67	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
67	28	1	Square Feet Not Maintained By Funct. Cost Center	0	5	5	0	0	0	5	7
67	30	1	USHHAR Report Is Not Prepared	0	206	206	0	0	0	206	0
		16		$0	$416	$416	$0	$218	$218	$634	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
68	11	1	Annual Physical Inventory Is Not Conducted	$	$	$	$0	$ 0	$ 0	$ 0	2
68	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
68	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
68	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained		40	40		160	160	200	1
68	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained					160	160	160	1
68	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained		520	520				520	5
68	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained		40	40				40	2
68	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
68	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
68	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
68	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0				0	4
68	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
68	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				0	0	0	0	5
68	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
68	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
68	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
68	30	1	USHHAR Report Is Not Prepared	0				320	320	320	0
		17		$0	$600	$600	$0	$640	$640	$1,240	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
69	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$ 0	$ 0	$ 0	8
69	02	1	Accrual Basis Of Accounting Is Not Used	0	23	23	0	0	0	23	8
69	03	1	Fund Accounting Is Not Maintained	0	7	7	0	0	0	7	8
69	06	1	Plant Asset Ledger Is Not Maintained	6	0	6	0	0	0	6	3
69	09	1	Depreciation Policy Does Not Conform With USHHAR	0	0	0	0	0	0	0	3
69	11	1	Annual Physical Inventory Is Not Conducted	0	18	18	0	0	0	18	2
69	12	1	Certain Revenue Accounts Are Not Maintained	0	149	149	0	0	0	149	6
69	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
69	14	1	Certain Expense Accounts Are Not Maintained	0	4	4	0	0	0	4	8
69	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	9	111	120	120	1
69	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	23	23	23	1
69	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	4	4	0	0	0	4	5
69	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	4	4	0	0	0	4	2
69	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	4	4	0	0	0	4	5
69	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	4	4	0	0	0	4	5
69	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	4	4	0	0	0	4	5
69	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	4	4	0	0	0	4	4
69	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
69	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
69	28	1	Square Feet Not Maintained By Funct. Cost Center	0	9	9	0	0	0	9	7
69	30	1	USHHAR Report Is Not Prepared	0	93	93	0	0	0	93	0
		21		$6	$327	$333	$9	$134	$143	$476	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
70	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$0	$0	$ 25	$0	$ 25	$ 25	8
70	03	1	Fund Accounting Is Not Maintained	0	0	0	1,250	0	1,250	1,250	8
70	05	1	Documentation Is Not Auditable	0	0	0	0	0	0	0	8
70	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
70	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0	0	0	0	0	6
70	14	1	Certain Expense Accounts Are Not Maintained	0	5	5	0	5	5	10	8
70	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	0	0	0	1
70	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
70	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
70	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
70	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
70	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
70	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
70	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	0	0	0	4
70	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	5
70	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
70	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
70	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		18		$0	$5	$5	$1,275	$5	$1,280	$1,285	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
71	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$0	$0	$	$	$	$0	8
71	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
71	11	1	Annual Physical Inventory Is Not Conducted				0	0	0	0	2
71	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
71	13	1	Certain Ded. From Rev. A/cs Are Not Maintained				0	0	0	0	8
71	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
71	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
71	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
71	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
71	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
71	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
71	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
71	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
71	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	0	0	0	4
71	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
71	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0				0	5
71	25	1	Donations Not Reported At Fair Market Value				0	0	0	0	8
71	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0				0	1
71	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
71	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		20		$0	$0	$0	$0	$0	$0	$0	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
72	01	1	Certain Balance Sheet A/ca Are Not Maintained	0	21	21				21	8
72	02	1	Accrual Basia Of Accounting Is Not Used	2	18	20				20	8
72	12	1	Certain Revenue Accounts Are Not Maintained	0	34	34				34	6
72	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	1	1				1	6
72	14	1	Certain Expense Accounts Are Not Maintained	5	0	5				5	8
72	15	1	Nat. Class. Of Sal. And Wages Exp. Ia Not Maintained				86	57	143	143	1
72	16	1	Nat. Class. of Emp. Ben. Exp. Ia Not Maintained	0	3	3				3	1
72	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	2	2				2	5
72	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained .	1	0	1				1	2
72	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
72	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
72	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1				1	5
72	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				86	36	122	122	4
72	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Ia Not Maintained	0	0	0				0	5
72	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				5	1	6	6	5
72	25	1	Donations Not Reported At Fair Market Value				10	1	11	11	5
72	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	8	8				8	1
72	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	1	1				1	5
72	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
72	29	1	Certain SUMs Are Not Maintained				44	8	52	52	7
72	30	1	USHHAR Report Is Not Prepared	0	97	97				97	0
		21		$8	$186	$194	$231	$103	$334	$528	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
73	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 13	$ 13	$	$	$	$ 13	8
73	03	1	Fund Accounting Is Not Maintained	0	8	8				8	8
73	11	1	Annual Physical Inventory Is Not Conducted				0	7	7	7	2
73	12	1	Certain Revenue Accounts Are Not Maintained	0	3	3				3	8
73	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	2	2				2	8
73	14	1	Certain Expense Accounts Are Not Maintained	0	6	6				6	8
73	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	165	165	165	1
73	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	53	53	53	1
73	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	1	1				1	5
73	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	1	1				1	2
73	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	1	1				1	5
73	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	7	7				7	5
73	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	8
73	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	268	268	268	1
73	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	1	1				1	3
73	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	165	165	165	1
73	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained				0	165	165	165	5
73	28	1	Square Feet Not Maintained By Funct. Cost Center							0	7
73	30	1	USHHAR Report Is Not Prepared	0	1,200	1,200				1,200	0
		19		$0	$1,243	$1,243	$0	$823	$823	$2,066	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
74	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 1	$ 1	$	$	$	$ 1	8
74	02	1	Accrual Basis Of Accounting Is Not Used	0	1	1				1	8
74	12	1	Certain Revenue Accounts Are Not Maintained	0	2	2				2	8
74	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
74	14	1	Certain Expense Accounts Are Not Maintained	0	0	0				0	8
74	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				6	4	10	10	1
74	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0				0	1
74	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
74	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
74	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
74	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
74	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
74	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				6	3	9	9	4
74	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0				0	5
74	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				0	0	0	0	5
74	25	1	Donations Not Reported At Fair Market Value				1	0	1	1	5
74	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	1	1				1	1
74	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
74	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
74	29	1	Certain SUMs Are Not Maintained				3	1	4	4	7
74	30	1	USHHAR Report Is Not Prepared	0	7	7				7	0
		21		$0	$12	$12	$16	$8	$24	$36	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
75	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 4	$ 4	$	$	$	$ 4	8
75	02	1	Accrual Basis Of Accounting Is Not Used	0	4	4				4	8
75	12	1	Certain Revenue Accounts Are Not Maintained	0	7	7				7	8
75	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
75	14	1	Certain Expense Accounts Are Not Maintained	1	0	1				1	8
75	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				17	11	28	28	1
75	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	1	1				1	1
75	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0				0	5
75	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0				0	2
75	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0				0	5
75	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
75	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0				0	5
75	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				17	7	24	24	4
75	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0					5
75	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent				1	0	1	1	5
75	25	1	Donations Not Reported At Fair Market Value				2	0	2	2	5
75	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	2	2				2	1
75	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0				0	5
75	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
75	29	1	Certain SUMs Are Not Maintained				9	2	11	11	7
75	30	1	USHHAR Report Is Not Prepared	0	20	20				20	0
		21		$1	$38	$39	$46	$20	$66	$105	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
76	01	1	Certain Balance Sheet A/cs Are Not Maintained	$	$ 1	$ 1	$	$	$	$ 1	8
76	12	1	Certain Revenue Accounts Are Not Maintained		19	19				19	8
76	13	1	Certain Ded. From Rev. A/cs Are Not Maintained		0	0				0	6
76	14	1	Certain Expense Accounts Are Not Maintained		2	2				2	8
76	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained					226	226	226	1
76	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained					25	25	25	1
76	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				3	2	5	5	2
76	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained		2	2				2	5
76	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained		0	0				0	5
76	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained							0	8
76	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained					136	136	136	4
76	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained							0	3
76	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent							0	5
76	26	1	Nat. Class. Of Salary Hours Are Not Maintained					174	174	174	1
76	28	1	Square Feet Not Maintained By Funct. Cost Center							0	7
76	30	1	USHHAR Report Is Not Prepared	0	450	450				450	0
		16		$0	$474	$474	$3	$563	$566	$1,040	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
77	14	1	Certain Expense Accounts Are Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	8
77	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
77	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
77	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				0	0	0	0	5
77	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	2
77	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained				0	0	0	0	5
77	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				0	0	0	0	5
77	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained				0	0	0	0	5
77	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	0	0	0	4
77	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained				0	0	0	0	5
77	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0				0	5
77	26	1	Nat. Class. Of Salary Hours Are Not Maintained				0	0	0	0	1
77	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained				0	0	0	0	5
77	28	1	Square Feet Not Maintained By Funct. Cost Center				0	0	0	0	7
77	30	1	USHHAR Report Is Not Prepared	0	131	131				131	0
		15		$0	$131	$131	$0	$0	$0	$131	
78	14	1	Certain Expense Accounts Are Not Maintained	$0	$ 0	$ 0	$	$	$	$ 0	8
78	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	0	0	0	1
78	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained				0	0	0	0	1
78	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained				0	0	0	0	5
78	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained				0	0	0	0	2
78	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained				0	0	0	0	5
78	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained				0	0	0	0	5
78	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained				0	0	0	0	5
78	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	0	0	0	4
78	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained				0	0	0	0	5
78	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0				0	5
78	25	1	Donstions Not Reported At Fair Market Value				0	0	0	0	1
78	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained				0	0	0	0	5
78	28	1	Square Feet Not Maintained By Funct. Cost Center				0	0	0	0	7
78	30	1	USHHAR Report Is Not Prepared	0	131	131	0	0	0	131	0
		15		$0	$131	$131	$0	$0	$0	$131	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
79	02	1	Accrual Basis Of Accounting Is Not Used	$ 0	$ 0	$ 0	$ 0	$4,659	$4,659	$4,659	8
79	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	164	164	164	2
79	12	1	Certain Revenue Accounts Are Not Maintained	0	19	19	0	0	0	19	6
79	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	7	7	0	0	0	7	8
79	14	1	Certain Expense Accounts Are Not Maintained	0	14	14	0	0	0	14	8
79	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	40	40	40	8
79	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	40	40	40	8
79	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	205	205	205	6
79	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	8
79	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	8
79	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	27	27	27	8
79	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	0	0	0	0	0	0	8
79	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	7	7	0	0	0	7	8
79	25	1	Donations Not Reported At Fair Market Value	13	0	13	0	0	0	13	8
79	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	12	0	12	12	8
79	30	1	USHHAR Report Is Not Prepared	0	0	0	0	266	266	266	0
		16		$13	$47	$60	$12	$5,401	$5,413	$5,473	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
80	01	1	Certain Bslance Sheet A/cs Are Not Maintained	$ 0	$ 47	$ 47	$	$	$	$ 47	8
80	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0				0	8
80	06	1	Plant Asset Ledger Is Not Maintained				236	24	260	260	3
80	11	1	Annual Physical Inventory Is Not Conducted	12	12	24				24	2
80	12	1	Certain Revenue Accounts Are Not Maintained	0	0	0				0	6
80	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0				0	6
80	14	1	Certain Expense Accounts Are Not Maintained				236	0	236	236	8
80	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained				0	29	29	29	1
80	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	12	12				12	1
80	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	3	3				3	5
80	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	24	24				24	2
80	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	3	3				3	5
80	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	1	1				1	5
80	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1				1	5
80	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	6	6				6	4
80	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	1	1				1	5
80	25	1	Donations Not Reported At Fair Market Value	0	47	47				47	5
80	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	47	47				47	1
80	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	6	6				6	5
80	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0				0	7
80	30	1	USHHAR Report Is Not Prepared	0	47	47				47	0
		21		$12	$257	$269	$472	$53	$525	$794	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
81	02	1	Accrual Basis Of Accounting Is Not Used	$ 0	$ 10	$ 10	$	$	$	$ 10	8
81	12	1	Certain Revenue Accounts Are Not Maintained	0	26	26				26	6
81	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	13	13				13	6
81	14	1	Certain Expense Accounts Are Not Maintained	0	16	16				16	8
81	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	8	8	0	16	16	24	1
81	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	27	27				27	1
81	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	4	4				4	5
81	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	10	10				10	2
81	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	8	8				8	5
81	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
81	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	4	4				4	5
81	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	170	170	170	4
81	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	10	10				10	5
81	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	16	16				16	5
81	28	1	Square Feet Not Maintained By Funct. Cost Center	11	13	24				24	7
81	30	1	USHHAR Report Is Not Prepared	5	426	431				431	0
		16		$16	$591	$607	$0	$186	$186	$793	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
82	01	1	Certain Balance Sheet A/cs Are Not Maintained	$0	$ 0	$ 0	$0	$ 0	$ 0	$ 0	8
82	02	1	Accrual Basis Of Accounting Is Not Used	0	0	0	0	0	0	0	8
82	06	1	Plant Asset Ledger Is Not Maintained	0	0	0	0	0	0	0	8
82	11	1	Annual Physical Inventory Is Not Conducted	0	0	0	0	0	0	0	2
82	12	1	Certain Revenue Accounta Are Not Maintained	0	0	0	0	0	0	0	2
82	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	0	0	0	0	0	0	6
82	14	1	Certain Expense Accounta Are Not Maintained	0	0	0	0	0	0	0	8
82	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	0	0	0	32	32	32	1
82	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	0	0	0	0	0	0	1
82	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
82	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	0	0	0	0	0	0	2
82	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	0	0	0	0	0	0	5
82	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0	0	0	0	0	5
82	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	0	0	0	0	0	0	5
82	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	0	0	0	0	44	44	44	4
82	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Ia Not Maintained	0	0	0	0	0	0	0	5
82	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	0	0	0	0	0	0	7
82	25	1	Donations Not Reported At Fair Market Value	0	0	0	0	0	0	0	5
82	26	1	Nat. Class. Of Salary Hours Are Not Maintained	0	0	0	0	0	0	0	1
82	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	0	0	0	0	0	0	0	5
82	28	1	Square Feet Not Maintained By Funct. Cost Center	0	0	0	0	0	0	0	7
82	29	1	Certain SUMs Are Not Maintained	0	0	0	0	0	0	0	7
82	30	1	USHHAR Report Is Not Prepared	0	375	375	0	0	0	375	0
		23		$0	$375	$375	$0	$76	$76	$451	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
83	02	1	Accrual Basis Of Accounting Is Not Used	$0	$ 4	$ 4	$	$	$	$ 4	8
83	12	1	Certain Revenue Accounts Are Not Maintained	0	9	9				9	6
83	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	0	5	5				5	6
83	14	1	Certain Expense Accounts Are Not Maintained	0	6	6				6	8
83	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	0	3	3	0	6	6	9	1
83	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	0	10	10				10	1
83	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	0	2	2				2	5
83	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	0	4	4				4	2
83	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	0	3	3				3	5
83	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	0	0	0				0	5
83	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	0	1	1				1	5
83	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained				0	60	60	60	4
83	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	0	4	4				4	5
83	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	0	6	6				6	5
83	28	1	Square Feet Not Maintained By Funct. Cost Center	4	5	9				9	7
83	30	1	USHHAR Report Is Not Prepared	2	151	153				153	0
		16		$6	$213	$219	$0	$66	$66	$285	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
84	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 4	$ 0	$ 4	$	$	$	$ 4	8
84	02	1	Accrual Basis Of Accounting Is Not Used	4	0	4				4	8
84	03	1	Fund Accounting Is Not Maintained	4	0	4				4	8
84	06	1	Plant Asset Ledger Is Not Maintained	4	0	4				4	3
84	09	1	Depreciation Policy Does Not Conform With USHHAR	4	0	4				4	3
84	11	1	Annual Physical Inventory Is Not Conducted	14	97	111				111	2
84	12	1	Certain Revenue Accounts Are Not Maintained	7	0	7	3	1	4	11	6
84	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	7	0	7				7	6
84	14	1	Certain Expense Accounts Are Not Maintained	2	0	2	3	21	24	26	8
84	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	3	0	3	3	942	945	948	1
84	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	3	0	3				3	1
84	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	2	0	2				2	5
84	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	2	0	2	3	43	46	48	2
84	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	2	0	2				2	5
84	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	2	0	2				2	5
84	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	2	0	2				2	5
84	22	1	Nat. Class. Of Reimb. Transp. Exp. Is Not Maintained	14	0	14	3	137	140	154	4
84	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	4	0	4				4	5
84	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	2	0	2				2	5
84	25	1	Donations Not Reported At Fair Market Value	6	182	188				188	5
84	26	1	Nat. Class. Of Salary Hours Are Not Maintained	3	0	3				3	1
84	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	3	0	3				3	5
84	28	1	Square Feet Not Maintained By Funct. Cost Center	14	0	14				14	7
84	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		24		$112	$279	$391	$15	$1,144	$1,159	$1,550	

OPTION 1 COST DETAIL BY AGENCY

ID. NO.	INCOM. NO.	COUNT	DESCRIPTION	SIMPLE RECLASS ONE-TIME	SIMPLE RECLASS ON-GOING	SIMPLE RECLASS TOTAL	SPECIAL STUDY ONE-TIME	SPECIAL STUDY ON-GOING	SPECIAL STUDY TOTAL	TOTAL OPTION 1	SYSTEM ID.
85	01	1	Certain Balance Sheet A/cs Are Not Maintained	$ 9	$ 0	$ 9	$	$	$	$ 9	8
85	02	1	Accrual Basis Of Accounting Is Not Used	9	0	9				9	8
85	03	1	Fund Accounting Is Not Maintained	9	0	9				9	8
85	06	1	Plant Asset Ledger Is Not Maintained	9	0	9				9	3
85	09	1	Depreciation Policy Does Not Conform With USHHAR	9	0	9				9	3
85	11	1	Annual Physical Inventory Is Not Conducted	27	97	124				124	2
85	12	1	Certain Revenue Accounts Are Not Maintained	14	0	14	5	1	6	20	6
85	13	1	Certain Ded. From Rev. A/cs Are Not Maintained	14	0	14				14	6
85	14	1	Certain Expense Accounts Are Not Maintained	4	0	4	5	21	26	30	8
85	15	1	Nat. Class. Of Sal. And Wages Exp. Is Not Maintained	5	0	5	5	908	913	918	1
85	16	1	Nat. Class. of Emp. Ben. Exp. Is Not Maintained	5	0	5				5	1
85	17	1	Nat. Class. Of Cons. And Cont. Exp. Is Not Maintained	4	0	4				4	5
85	18	1	Nat. Class. Of Supplies Exp. Is Not Maintained	4	0	4	5	43	48	52	2
85	19	1	Nat. Class. Of Utilities Exp. Is Not Maintained	4	0	4				4	5
85	20	1	Nat. Class. Of Purch Svc. Exp. Is Not Maintained	4	0	4				4	5
85	21	1	Nat. Class. Of Other Direct Exp. Is Not Maintained	4	0	4				4	5
85	22	1	Nat. Class. Of Reimb. Transp. Exp. Ia Not Maintained	27	0	27	5	138	143	170	4
85	23	1	Nat. Class. Of Dep./Rent/Lease Exp. Is Not Maintained	9	0	9				9	5
85	24	1	Related Org. Exp. Is Not Assigned To Funct. Cost Cent	4	0	4				4	5
85	25	1	Donations Not Reported At Fair Market Value	11	182	193				193	5
85	26	1	Nat. Class. Of Salary Hours Are Not Maintained	5	0	5				5	1
85	27	1	Nat. Class. Of Cons. And Cont. Hrs. Are Not Maintained	5	0	5				5	5
85	28	1	Square Feet Not Maintained By Funct. Cost Center	27	0	27				27	7
85	30	1	USHHAR Report Is Not Prepared	0	0	0				0	0
		24		$222	$279	$501	$25	$1,111	$1,136	$1,637	

APPENDIX E

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
01	0	Cost Report	$600	$1,200	$1,800
01	1	Payroll	23	864	887
01	2	Invt/Supplies	36	36	72
01	5	A/P-Purch	0	48	48
01	6	Patient Accounting	0	0	0
01	7	Statistics	17	0	17
01	8	General Ledger	130	393	523
			$806	$2,541	$3,347
02	0	Cost Report	$ 0	$ 76	$ 76
02	1	Payroll	0	38	38
02	2	Invt/Supplies	0	18	18
02	4	Transportation	0	0	0
02	5	A/P-Purch	6	38	44
02	6	Patient Accounting	0	708	708
02	7	Statistics	2	0	2
02	8	General Ledger	48	330	378
			$56	$1,208	$1,264
03	0	Cost Report	$ 0	$ 0	$ 0
03	1	Payroll	0	179	179
03	2	Invt/Supplies	9	9	18
03	5	A/P-Purch	0	0	0
03	6	Patient Accounting	0	18	18
03	7	Statistics	0	3	3
03	8	General Ledger	82	215	297
			$91	$424	$515
04	0	Cost Report	$ 0	320	$ 320
04	1	Payroll	0	0	0
04	2	Invt/Supplies	0	0	0
04	5	A/P-Purch	0	0	0
04	6	Patient Accounting	0	0	0
04	7	Statistics	100	10	110
04	8	General Ledger	1,875	300	2,175
			$1,975	$630	$2,605

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
05	0	Cost Report	$ 0	$ 41	$ 41
05	1	Payroll	3	512	515
05	2	Invt/Supplies	0	0	0
05	5	A/P-Purch	72	21	93
05	6	Patient Accounting	0	67	67
05	7	Statistics	2	0	2
05	8	General Ledger	40	370	410
			$117	$1,011	$1,128
06	0	Cost Report	$ 0	$1,200	$1,200
06	1	Payroll	0	111	111
06	2	Invt/Supplies	0	0	0
06	4	Transportation	0	867	867
06	5	A/P-Purch	0	0	0
06	6	Patient Accounting	28	302	330
06	7	Statistics	0	0	0
06	8	General Ledger	77	390	467
			$105	$2,870	$2,975
07	0	Cost Report	$ 0	$ 573	$ 573
07	1	Payroll	160	1,317	1,477
07	6	Patient Accounting	747	590	1,337
07	7	Statistics		142	142
07	8	General Ledger	5,075	1,317	6,392
			$5,982	$3,939	$9,921
08	0	Cost Report	$ 0	$ 190	$ 190
08	1	Payroll	6	599	605
08	5	A/P-Purch	0	279	279
08	8	General Ledger	193	0	193
			$199	$1,068	$1,267
09	0	Cost Report	$0	$0	$0
09	1	Payroll	0	0	0
09	2	Invt/Supplies	0	0	0
09	3	Depr/Fixed Assets	0	0	0
09	4	Transportation	0	0	0
09	5	A/P-Purch	0	0	0
09	6	Patient Accounting	0	0	0
09	7	Statistics	0	0	0
09	8	General Ledger	0	0	0
			$0	$0	$0

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
10	0	Cost Report	$ 0	$ 68	$ 68
10	1	Payroll	2,035	310	2,345
10	2	Invt/Supplies	0	143	143
10	4	Transportation	0	182	182
10	6	Patient Accounting	500	0	500
10	7	Statistics	16	16	32
10	8	General Ledger	157	186	343
			$2,708	$905	$3,613
11	0	Cost Report	$ 0	$201	$201
11	1	Payroll	10	86	96
11	2	Invt/Supplies	0	18	18
11	4	Transportation	0	0	0
11	5	A/P-Purch	0	0	0
11	6	Patient Accounting	0	0	0
11	7	Statistics	0	12	12
11	8	General Ledger	22	317	339
			$32	$634	$666
12	0	Cost Report	$ 513	$256	$ 769
12	1	Payroll	0	212	212
12	2	Invt/Supplies	0	113	113
12	4	Transportation	0	0	0
12	5	A/P-Purch	0	0	0
12	6	Patient Accounting	0	154	154
12	7	Statistics	0	0	0
12	8	General Ledger	587	0	587
			$1,100	$735	$1,835
13	0	Cost Report	$ 0	$ 425	$ 425
13	1	Payroll	240	1,277	1,517
13	3	Depr/Fixed Assets	14	5	19
13	6	Patient Accounting		14	14
13	7	Statistics	8	9	17
13	8	General Ledger	40		40
			$302	$1,730	$2,032

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
14	0	Cost Report	$145	$36	$181
14	1	Payroll	0	0	0
14	2	Invt/Supplies	0	0	0
14	4	Transportation	0	0	0
14	5	A/P-Purch	0	0	0
14	6	Patient Accounting	0	0	0
14	7	Statistics	0	0	0
14	8	General Ledger	25	0	25
			$170	$36	$206
15	0	Cost Report	$ 0	$ 750	$ 750
15	1	Payroll	140	470	610
15	2	Invt/Supplies	0	0	0
15	4	Transportation	0	0	0
15	5	A/P-Purch	0	0	0
15	6	Patient Accounting	0	47	47
15	7	Statistics	7	7	14
15	8	General Ledger	0	1,000	1,000
			$147	$2,274	$2,421
16	0	Cost Report	$ 0	$800	$ 800
16	1	Payroll	0	0	0
16	2	Invt/Supplies	0	0	0
16	4	Transportation	0	0	0
16	6	Patient Accounting	0	0	0
16	7	Statistics	0	0	0
16	8	General Ledger	200	0	200
			$200	$800	$1,000
17	0	Cost Report	$ 0	$ 0	$ 0
17	1	Payroll	0	0	0
17	2	Invt/Supplies	0	0	0
17	4	Transportation	0	0	0
17	5	A/P-Purch	0	0	0
17	6	Patient Accounting	0	0	0
17	7	Statistics	3	0	3
17	8	General Ledger	32	413	445
			$35	$413	$448

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
18	0	Cost Report	$ 0	$378	$378
18	2	Invt/Supplies	0	0	0
18	5	A/P-Purch	0	0	0
18	6	Patient Accounting	0	0	0
18	7	Statistics	0	0	0
18	8	General Ledger	133	0	133
			$133	$378	$511
19	0	Cost Report	$ 0	$387	$ 387
19	1	Payroll	44	373	417
19	2	Invt/Supplies	0	0	0
19	5	A/P-Purch	0	56	56
19	6	Patient Accounting	0	23	23
19	7	Statistics	0	0	0
19	8	General Ledger	474	61	535
			$518	$900	$1,418
20	0	Cost Report	$ 0	$ 158	$ 158
20	1	Payroll	171	451	622
20	4	Transportation	192	11,631	11,823
20	6	Patient Accounting	27	404	431
20	7	Statistics	0	0	0
20	8	General Ledger	271	133	404
			$661	$12,777	$13,438
21	0	Cost Report	$ 0	$285	$ 285
21	1	Payroll	0	51	51
21	2	Invt/Supplies	5	9	14
21	4	Transportation	0	0	0
21	5	A/P-Purch	0	13	13
21	6	Patient Accounting	30	138	168
21	7	Statistics	0	0	0
21	8	General Ledger	480	360	840
			$515	$856	$1,371
22	0	Cost Report	$0	$0	$0
22	1	Payroll	0	0	0
22	6	Patient Accounting	0	0	0
22	7	Statistics	0	0	0
22	8	General Ledger	0	0	0
			$0	$0	$0

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
23	0	Cost Report	$ 0	$1,200	$1,200
23	1	Payroll	2	0	2
23	2	Invt/Supplies	0	0	0
23	3	Depr/Fixed Assets	0	0	0
23	4	Transportation	0	0	0
23	5	A/P-Purch	6	0	6
23	6	Patient Accounting	0	0	0
23	7	Statistics	0	0	0
23	8	General Ledger	1,116	16	1,132
			$1,124	$1,216	$2,340
24	0	Cost Report	$ 0	$ 0	$ 0
24	1	Payroll	349		349
24	5	A/P-Purch	0	15	15
24	6	Patient Accounting	0	0	0
24	7	Statistics	0	0	0
24	8	General Ledger	4,303	0	4,303
			$4,652	$15	$4,667
25	0	Cost Report	$	$	$
25	1	Payroll	0	0	0
25	2	Invt/Supplies	0	0	0
25	4	Transportation	0	0	0
25	5	A/P-Purch	0	0	0
25	6	Patient Accounting	0	0	0
25	7	Statistics	0	0	0
25	8	General Ledger	400	1,415	1,815
			$400	$1,415	$1,815
26	0	Cost Report	$ 0	$0	$ 0
26	1	Payroll	0	0	0
26	4	Transportation	0	0	0
26	5	A/P-Purch	0	0	0
26	6	Patient Accounting	0	0	0
26	7	Statistics	0	0	0
26	8	General Ledger	248	0	248
			$248	$0	$248

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
27	0	Cost Report	$ 0	$ 0	$ 0
27	1	Payroll	0	62	62
27	2	Invt/Supplies	6	6	12
27	4	Transportation	0	0	0
27	5	A/P-Purch	0	62	62
27	7	Statistics	12	0	12
27	8	General Ledger	435	0	435
			$453	$130	$583
28	0	Cost Report	$ 0	$200	$200
28	1	Payroll	0	0	0
28	2	Invt/Supplies	0	0	0
28	3	Depr/Fixed Assets	0	0	0
28	4	Transportation	0	0	0
28	5	A/P-Purch	34	0	34
28	7	Statistics	0	0	0
28	8	General Ledger	493	16	509
			$527	$216	$743
29	0	Cost Report	$ 0	$360	$ 360
29	1	Payroll	4	283	287
29	2	Invt/Supplies	7	7	14
29	4	Transportation	20	8	28
29	5	A/P-Purch	0	0	0
29	6	Patient Accounting	0	94	94
29	7	Statistics	0	0	0
29	8	General Ledger	59	189	248
			$90	$941	$1,031
30	0	Cost Report	$ 0	$ 698	$ 698
30	1	Payroll	0	5	5
30	2	Invt/Supplies	0	0	0
30	3	Depr/Fixed Assets	0	0	0
30	4	Transportation	0	0	0
30	7	Statistics	0	0	0
30	8	General Ledger	1,450	818	2,268
			$1,450	$1,521	$2,971

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
31	0	Cost Report	$ 0	$100	$100
31	1	Payroll	0	0	0
31	2	Invt/Supplies	0	0	0
31	4	Transportation	0	0	0
31	5	A/P-Purch	0	0	0
31	6	Patient Accounting	0	0	0
31	7	Statistics	0	0	0
31	8	General Ledger	400	230	630
			$400	$330	$730
32	0	Cost Report	$ 0	$350	$ 350
32	1	Payroll	0	0	0
32	2	Invt/Supplies	0	0	0
32	3	Depr/Fixed Assets	0	0	0
32	4	Transportation	0	0	0
32	5	A/P-Purch	0	0	0
32	6	Patient Accounting	0	0	0
32	7	Statistics	0	0	0
32	8	General Ledger	400	315	715
			$400	$665	$1,065
33	0	Cost Report	$ 0	$0	$ 0
33	7	Statistics	0	0	0
33	8	General Ledger	30	0	30
			$30	$0	$30
34	0	Cost Report	$ 0	$ 132	$ 132
34	1	Payroll	0	797	797
34	2	Invt/Supplies	140	70	210
34	4	Transportation	0	4	4
34	5	A/P-Purch	0	0	0
34	6	Patient Accounting	0	42	42
34	7	Statistics	0	0	0
34	8	General Ledger	17	0	17
			$157	$1,045	$1,202
35	0	Cost Report	$ 0	$ 600	$ 600
35	1	Payroll	5	475	480
35	5	A/P-Purch		1	1
35	6	Patient Accounting	68	1,350	1,418
35	7	Statistics	0	0	0
35	8	General Ledger	3,709	960	4,669
			$3,782	$3,386	$7,168

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
36	0	Cost Report	$ 0	$ 750	$ 750
36	1	Payroll	55	803	858
36	2	Invt/Supplies	64	0	64
36	4	Transportation	0	0	0
36	5	A/P-Purch	0	0	0
36	6	Patient Accounting	7	0	7
36	7	Statistics	0	0	0
36	8	General Ledger	149	0	149
			$275	$1,553	$1,828
37	0	Cost Report	$0	$250	$250
37	1	Payroll	0	0	0
37	2	Invt/Supplies	0	0	0
37	4	Transportation	0	0	0
37	5	A/P-Purch	0	0	0
37	6	Patient Accounting	0	0	0
37	7	Statistics	0	0	0
37	8	General Ledger	0	11	11
			$0	$261	$261
38	0	Cost Report	$ 0	$ 0	$ 0
38	1	Payroll	0	0	0
38	2	Invt/Supplies	0	0	0
38	4	Transportation	0	0	0
38	5	A/P-Purch	3,648	6,407	10,055
38	6	Patient Accounting	0	0	0
38	7	Statistics	0	0	0
38	8	General Ledger	0	0	0
			$3,648	$6,407	$10,055
39	0	Cost Report	$ 120	$ 720	$ 840
39	1	Payroll	1,183	21,932	23,115
39	2	Invt/Supplies	30	4,698	4,728
39	3	Depr/Fixed Assets		600	600
39	6	Patient Accounting		135	135
39	7	Statistics		30	30
39	8	General Ledger	1,406	1,565	2,971
			$2,739	$29,680	$32,419

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
40	0	Cost Report	$ 0	$ 0	$ 0
40	1	Payroll	0	275	275
40	2	Invt/Supplies	0	0	0
40	3	Depr/Fixed Assets	54	0	54
40	4	Transportation	0	0	0
40	5	A/P-Purch	0	69	69
40	6	Patient Accounting	0	69	69
40	7	Statistics	6	0	6
40	8	General Ledger	23	1,214	1,237
			$83	$1,627	$1,710
41	0	Cost Report	$ 0	$ 600	$ 600
41	1	Payroll	3	62	65
41	2	Invt/Supplies	0	31	31
41	4	Transportation	0	156	156
41	5	A/P-Purch	13	47	60
41	6	Patient Accounting	3	99	102
41	7	Statistics	2	0	2
41	8	General Ledger	652	187	839
			$673	$1,182	$1,855
42	0	Cost Report	$0	$0	$0
42	1	Payroll	0	0	0
42	2	Invt/Supplies	0	0	0
42	4	Transportation	0	0	0
42	5	A/P-Purch	0	0	0
42	7	Statistics	0	0	0
42	8	General Ledger	0	0	0
			$0	$0	$0
43	0	Cost Report	$300	$ 167	$ 467
43	1	Payroll	11	266	277
43	2	Invt/Supplies	0	22	22
43	3	Depr/Fixed Assets	3	262	265
43	4	Transportation	0	22	22
43	5	A/P-Purch	11	68	79
43	6	Patient Accounting	0	203	203
43	7	Statistics	0	56	56
43	8	General Ledger	22	0	22
			$347	$1,066	$1,413

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
44	0	Cost Report	$ 0	$1,500	$1,500
44	1	Payroll	698	1,451	2,149
44	2	Invt/Supplies	0	0	0
44	4	Transportation	264	119	383
44	5	A/P-Purch	40	219	259
44	6	Patient Accounting	0	163	163
44	7	Statistics	0	0	0
44	8	General Ledger	2,017	500	2,517
			$3,019	$3,952	$6,971
45	0	Cost Report	$ 0	$ 0	$ 0
45	1	Payroll	17	122	139
45	3	Depr/Fixed Assets	0	39	39
45	4	Transportation	0	0	0
45	5	A/P-Purch	0	17	17
45	6	Patient Accounting	4	249	253
45	7	Statistics	0	0	0
45	8	General Ledger	133	0	133
			$154	$427	$581
46	0	Cost Report	$ 0	$ 0	$ 0
46	1	Payroll	1,559	5,000	6,559
46	2	Invt/Supplies	0	0	0
46	4	Transportation	0	0	0
46	5	A/P-Purch	233	750	983
46	7	Statistics	0	0	0
46	8	General Ledger	2,886	9,250	12,136
			$4,678	$15,000	$19,678
47	0	Cost Report	$ 0	$170	$170
47	1	Payroll	0	30	30
47	3	Depr/Fixed Assets	170	5	175
47	4	Transportation	0	8	8
47	5	A/P-Purch	0	37	37
47	6	Patient Accounting	0	48	48
47	7	Statistics	0	14	14
47	8	General Ledger	26	60	86
			$196	$372	$568

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
49	0	Cost Report	$0	$480	$480
49	1	Payroll	0	0	0
49	2	Invt/Supplies	0	0	0
49	4	Transportation	0	0	0
49	5	A/P-Purch	0	0	0
49	6	Patient Accounting	0	0	0
49	7	Statistics	0	0	0
49	8	General Ledger	0	320	320
			$0	$800	$800
50	0	Cost Report	$0	$105	$105
50	1	Payroll	0	66	66
50	2	Invt/Supplies	0	0	0
50	3	Depr/Fixed Assets	0	0	0
50	4	Transportation	0	31	31
50	7	Statistics	0	0	0
50	8	General Ledger	0	328	328
			$0	$530	$530
51	0	Cost Report	$ 1	$ 106	$ 107
51	1	Payroll	0	0	0
51	2	Invt/Supplies	0	0	0
51	4	Transportation	0	0	0
51	5	A/P-Purch	0	0	0
51	6	Patient Accounting	0	3,280	3,280
51	7	Statistics	3	3	6
51	8	General Ledger	6	9	15
			$10	$3,398	$3,408
52	0	Cost Report	$ 0	$ 0	$ 0
52	1	Payroll	1	63	64
52	2	Invt/Supplies	9	211	220
52	4	Transportation	0	0	0
52	5	A/P-Purch	0	101	101
52	6	Patient Accounting	4	228	232
52	7	Statistics	0	4	4
52	8	General Ledger	626	306	932
			$640	$913	$1,553

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
53	0	Cost Report	$ 0	$ 388	$ 388
53	1	Payroll	0	650	650
53	2	Invt/Supplies	231	230	461
53	5	A/P-Purch	44	22	66
53	6	Patient Accounting	0	0	0
53	7	Statistics	10	0	10
53	8	General Ledger	0	606	606
			$285	$1,896	$2,181
54	0	Cost Report	$ 0	$300	$300
54	1	Payroll	0	189	189
54	2	Invt/Supplies	0	22	22
54	3	Depr/Fixed Assets	14	14	28
54	4	Transportation	0	0	0
54	5	A/P-Purch	14	131	145
54	6	Patient Accounting	0	44	44
54	7	Statistics	4	0	4
54	8	General Ledger	200	0	200
			$232	$700	$932
55	0	Cost Report	$ 0	$ 0	$ 0
55	1	Payroll	80	1,219	1,299
55	2	Invt/Supplies	20	2,438	2,458
55	3	Depr/Fixed Assets	20	0	20
55	6	Patient Accounting	0	0	0
55	7	Statistics	0	0	0
55	8	General Ledger	557	6,094	6,651
			$677	$9,751	$10,428
56	0	Cost Report	$ 0	$ 88	$ 88
56	1	Payroll	158	3,422	3,580
56	2	Invt/Supplies	0	259	259
56	3	Depr/Fixed Assets	367	12	379
56	4	Transportation	33	4,093	4,126
56	5	A/P-Purch	0	57	57
56	6	Patient Accounting	425	81	506
56	7	Statistics	11	12	23
56	8	General Ledger	1,114	203	1,317
			$2,108	$8,227	$10,335

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
57	0	Cost Report	$ 0	$ 59	$ 59
57	1	Payroll	2	279	281
57	2	Invt/Supplies	24	156	180
57	4	Transportation	0	0	0
57	5	A/P-Purch	1	12	13
57	6	Patient Accounting	2	13	15
57	7	Statistics	0	2	2
57	8	General Ledger	59	356	415
			$88	$877	$965
58	0	Cost Report	$ 0	$417	$ 417
58	1	Payroll	15	0	15
58	2	Invt/Supplies	115	89	204
58	4	Transportation	0	3	3
58	5	A/P-Purch	0	5	5
58	6	Patient Accounting	0	0	0
58	7	Statistics	0	0	0
58	8	General Ledger	1,702	125	1,827
			$1,832	$639	$2,471
59	0	Cost Report	$ 0	$ 42	$ 42
59	1	Payroll	321	55	376
59	2	Invt/Supplies	192	38	230
59	3	Depr/Fixed Assets	132	68	200
59	4	Transportation	0	0	0
59	5	A/P-Purch	226	101	327
59	6	Patient Accounting	304	503	807
59	7	Statistics	24	45	69
59	8	General Ledger	0	0	0
			$1,199	$852	$2,051
60	0	Cost Report	$ 0	$1,100	$1,100
60	1	Payroll	413	176	589
60	7	Statistics	0	0	0
60	8	General Ledger	262	48	310
			$675	$1,324	$1,999
61	0	Cost Report	$ 0	$1,100	$1,100
61	1	Payroll	951	404	1,355
61	7	Statistics	0	0	0
61	8	General Ledger	602	110	712
			$1,553	$1,614	$3,167

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
62	0	Cost Report	$ 0	$ 61	$ 61
62	1	Payroll	0	182	182
62	2	Invt/Supplies	24	73	97
62	3	Depr/Fixed Assets	0	24	24
62	4	Transportation	0	0	0
62	5	A/P-Purch	2	2	4
62	6	Patient Accounting	0	41	41
62	7	Statistics	68	4	72
62	8	General Ledger	81	200	281
			$175	$587	$762
63	0	Cost Report	$ 0	$ 0	$ 0
63	1	Payroll	0	1,749	1,749
63	2	Invt/Supplies	20	35	55
63	3	Depr/Fixed Assets	2	0	2
63	4	Transportation	0	0	0
63	5	A/P-Purch	0	660	660
63	6	Patient Accounting	0	60	60
63	7	Statistics	4	0	4
63	8	General Ledger	0	281	281
			$26	$2,785	$2,811
64	0	Cost Report	$ 0	$ 780	$ 780
64	1	Payroll	157	3,122	3,279
64	4	Transportation	0	236	236
64	5	A/P-Purch	0	0	0
64	6	Patient Accounting	0	0	0
64	7	Statistics	0	0	0
64	8	General Ledger	1,210	28	1,238
			$1,367	$4,166	$5,533
65	0	Cost Report	$ 0	$0	$ 0
65	1	Payroll	0	0	0
65	2	Invt/Supplies	0	0	0
65	5	A/P-Purch	0	0	0
65	6	Patient Accounting	0	0	0
65	7	Statistics	0	0	0
65	8	General Ledger	1,800	0	1,800
			$1,800	$0	$1,800

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
66	0	Cost Report	$ 0	$ 0	$ 0
66	1	Payroll	0	29	29
66	2	Invt/Supplies	19	19	38
66	4	Transportation	0	0	0
66	5	A/P-Purch	2	71	73
66	6	Patient Accounting	0	57	57
66	7	Statistics	0	0	0
66	8	General Ledger	0	362	362
			$21	$538	$559
67	0	Cost Report	$ 0	$ 206	$ 206
67	1	Payroll	0	1,131	1,131
67	2	Invt/Supplies	0	1,009	1,009
67	3	Depr/Fixed Assets	0	307	307
67	4	Transportation	0	544	544
67	5	A/P-Purch	0	580	580
67	7	Statistics	5	0	5
67	8	General Ledger	86	1,343	1,429
			$91	$5,120	$5,211
68	0	Cost Report	$ 0	$320	$320
68	1	Payroll	0	0	0
68	2	Invt/Supplies	0	0	0
68	4	Transportation	0	0	0
68	5	A/P-Purch	0	0	0
68	6	Patient Accounting	0	0	0
68	7	Statistics	320	0	320
68	8	General Ledger	200	0	200
			$520	$320	$840
69	0	Cost Report	$ 0	$ 93	$ 93
69	1	Payroll	19	135	154
69	2	Invt/Supplies	18	25	43
69	3	Depr/Fixed Assets	3	3	6
69	4	Transportation	0	0	0
69	5	A/P-Purch	0	43	43
69	6	Patient Accounting	21	118	139
69	7	Statistics	0	9	9
69	8	General Ledger	54	140	194
			$115	$566	$681

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
70	0	Cost Report	$ 0	$0	$ 0
70	1	Payroll	0	0	0
70	2	Invt/Supplies	0	0	0
70	4	Transportation	0	0	0
70	5	A/P-Purch	0	0	0
70	6	Patient Accounting	0	0	0
70	8	General Ledger	1,365	0	1,365
			$1,365	$0	$1,365
71	0	Cost Report	$ 0	$ 0	$ 0
71	1	Payroll	20	714	734
71	2	Invt/Supplies	0	0	0
71	4	Transportation	0	2	2
71	5	A/P-Purch	0	0	0
71	6	Patient Accounting	30	0	30
71	7	Statistics	0	0	0
71	8	General Ledger	770	3,083	3,853
			$820	$3,799	$4,619
73	0	Cost Report	$	$1,200	$1,200
73	1	Payroll	23	49	72
73	2	Invt/Supplies		7	7
73	3	Depr/Fixed Assets	3	15	18
73	5	A/P-Purch		174	174
73	7	Statistics		0	0
73	8	General Ledger	82	56	138
			$108	$1,501	$1,609
76	0	Cost Report	$	$ 450	$ 450
76	1	Payroll	324	2,334	2,658
76	2	Invt/Supplies	3	324	327
76	3	Depr/Fixed Assets	0	0	0
76	4	Transportation	0	1,773	1,773
76	5	A/P-Purch	0	0	0
76	6	Patient Accounting	0	0	0
76	7	Statistics	0	0	0
76	8	General Ledger	280	560	840
			$607	$5,441	$6,048

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
77	0	Cost Report	$ 0	$131	$ 131
77	1	Payroll	317	48	365
77	2	Invt/Supplies	0	0	0
77	4	Transportation	75	0	75
77	5	A/P-Purch	108	158	266
77	7	Statistics	0	0	0
77	8	General Ledger	166	158	324
			$666	$495	$1,161
78	0	Cost Report	$ 0	$131	$ 131
78	1	Payroll	317	48	365
78	2	Invt/Supplies	0	0	0
78	4	Transportation	75	0	75
78	5	A/P-Purch	108	158	266
78	7	Statistics	0	0	0
78	8	General Ledger	166	158	324
			$666	$495	$1,161
79	0	Cost Report	$0	$ 266	$ 266
79	2	Invt/Supplies	0	12,296	12,296
79	6	Patient Accounting	0	24,612	24,612
79	7	Statistics	0	0	0
79	8	General Ledger	0	24,383	24,383
			$0	$61,557	$61,557
80	0	Cost Report	$ 0	$ 47	$ 47
80	1	Payroll	89	1,227	1,316
80	2	Invt/Supplies	0	153	153
80	3	Depr/Fixed Assets	236	24	260
80	4	Transportation	0	0	0
80	5	A/P-Purch	0	1,345	1,345
80	6	Patient Accounting	0	0	0
80	7	Statistics	0	0	0
80	8	General Ledger	336	0	336
			$661	$2,796	$3,457

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
81	0	Cost Report	$22	$ 409	$ 431
81	1	Payroll	0	0	0
81	2	Invt/Supplies	0	0	0
81	4	Transportation	0	0	0
81	5	A/P-Purch	0	0	0
81	6	Patient Accounting	0	13,119	13,119
81	7	Statistics	11	13	24
81	8	General Ledger	22	36	58
			$55	$13,577	$13,632
82	0	Cost Report	$ 0	$375	$375
82	1	Payroll	0	4	4
82	2	Invt/Supplies	0	0	0
82	3	Depr/Fixed Assets	0	0	0
82	4	Transportation	0	14	14
82	5	A/P-Purch	0	0	0
82	6	Patient Accounting	0	0	0
82	7	Statistics	0	0	0
82	8	General Ledger	375	0	375
			$375	$393	$768
83	0	Cost Report	$ 8	$ 145	$ 153
83	1	Payroll	0	0	0
83	2	Invt/Supplies	0	0	0
83	4	Transportation	0	0	0
83	5	A/P-Purch	0	0	0
83	6	Patient Accounting	0	4,661	4,661
83	7	Statistics	4	5	9
83	8	General Ledger	8	13	21
			$20	$4,824	$4,844
84	0	Cost Report	$ 0	$ 0	$ 0
84	1	Payroll	700	9,840	10,540
84	2	Invt/Supplies	14	97	111
84	3	Depr/Fixed Assets	117	151	268
84	4	Transportation	17	263	280
84	5	A/P-Purch	221	1,745	1,966
84	6	Patient Accounting	17	69	86
84	7	Statistics	14	0	14
84	8	General Ledger	1,126	898	2,024
			$2,226	$13,063	$15,289

OPTION 2 COST DETAIL BY AGENCY

ID. NO.	SYSTEM ID.	DESCRIPTION	ONE-TIME	ON-GOING	TOTAL
85	0	Cost Report	$ 0	$ 0	$ 0
85	1	Payroll	743	10,198	10,941
85	2	Invt/Supplies	27	97	124
85	3	Depr/Fixed Assets	127	111	238
85	4	Transportation	32	253	285
85	5	A/P-Purch	244	1,739	1,983
85	6	Patient Accounting	32	43	75
85	7	Statistics	27	0	27
85	8	General Ledger	2,143	1,604	3,747
			$3,375	$14,045	$17,420

APPENDIX F

TECHNICAL DETAILS OF THE PROJECTIONS

1. Sample Distribution

	Number of Sampling Units	
	Option 1	Option 2
Completed Cost Data	85	81
Withdrawn from Medicare	16	16
Ineligible	1	1
Not Available	-	4
Declined to Participate	10	10
	112	112

For purposes of sample projection and sampling error computation the sample size was considered to be 102 since nonresponding agencies were not included in the sample.

2. Population Characteristics

The population (frame) consisted of a listing of 2,385 Home Health Agencies submitting claims under separate provider numbers from June 1, 1978 through May 31, 1979.

The sampling disclosed that some agencies on the list had withdrawn from Medicare and some were not eligible to be on the list. This difficulty was overcome by recording their Options 1 and 2 costs as zero but including them in the sample. These became "dummy" sampling units and represented such units in the population.

3. Sample Data

	Option 1		Option 2	
Arithmetic Means:				
Cost Complied Units	$1,011	(85)	$4,270	(81)
Including "Dummy" Units	$ 843	(102)	$3,529	(98)
Standard Deviation	$2,383	(102)	$7,709	(98)

4. Projection Data

	Option 1 Sample	Option 2 Sample
Population Size	2,385	2,385
Sample Size	102	98
Point Estimate of Total	$2,010,555	$ 8,416,665
Point Estimate of Average *	$843	$3,529
Standard Error of Mean	$231	$763
Confidence Level	95% 1 sided	95% 1 sided
Upper Confidence Level	$2,919,241	$11,419,280

* Based on sample of 102 for Option 1 and 98 for Option 2 including "dummy sampling units.

5. Supplementary Data**

	Option 1 Sample	Option 2 Sample
Arithmetic Means	$1,011	$4,270
Standard Deviation	$2,579	$8,298
Population Size	2,385	2,385
Sample Size	85	85
Point Estimate of Total	$2,411,235	$10,183,950
Standard Error of Mean	$280	$922
Confidence Level	95% 1 sided	95% 1 sided
Upper Confidence Level	$3,513,105	$13,812,251

** This data is provided at the request of several readers of the draft version of this report. Its statistical validity is questionable and, accordingly, the use of the data should be limited.

APPENDIX G

DESCRIPTION OF INCOMPATABILITIES

01 Certain balance sheet accounts are not maintained in accordance with USHHAR requirements: accounts are either fragmented or combined, the latter instance resulting in less detail than that required for the USHHAR report.

02 Agency is not on the accrual basis of accounting.

03 Fund accounting is not maintained in certain areas; for example, if donations are restricted by the donor they should be reported in the donor-restricted fund and not commingled with other funds.

04 Reporting period does not coincide with that used for Medicare purposes.

05 Agency does not maintain adequate documentation in an auditable form.

06 Agency does not maintain a plant asset ledger.

07 Agency self-insurance method does not conform to Medicare requirements.

08 Timing differences are not recorded; they may occur when the agency's accounting policies differ from those used for reporting to governmental units.

09 Depreciation policy is not in accordance with USHHAR requirements.

10 Long-term security investments are not valued in accordance with USHHAR requirements; that is at agency cost if purchased or, if donated, at fair market value at the date of the gift.

11 Agency does not conduct an annual physical inventory.

12 Certain revenue accounts are not maintained in accordance with USHHAR requirements: they may be either fragmented, or combined with other revenue accounts.

13 Certain deductions from revenue accounts are not maintained in accordance with USHHAR requirements: they must be reported as deductions from gross operating revenue on an accrual basis, rather than expenses.

14 Certain expense accounts are not maintained in acccordance with USHHAR requirements: they may be either fragmented, or combined with other expense accounts.

15 Salaries and wages are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

16 Employee benefits are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

17 Consultants and contracted services are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

18 Supplies are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

19 Utilities are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

20 Purchased services are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

21 Other direct expenses are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

22 Reimbursed transportation costs are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

23 Depreciation/leases/rentals costs are not maintained as a natural classification of expense, nor are they assigned to the appropriate cost centers.

24 Related organization costs are not assigned to the appropriate functional cost centers.

25 Donations are not reported at their fair market value.

26 Certain natural classifications of salary hours are not maintained.

27 Certain natural classifications of consultant and contracted services hours are not maintained.

28 Agency does not maintain square footage by functional cost center.

29 Certain standard units of measure (SUMs) are not maintained.

30 Agency does not prepare USHHAR report.

APPENDIX H

SAMPLE STRATIFICATION ISSUES

TO : The File

SUBJECT: Meeting Report - Morris, Davis Study for USHHAR (see attachments)

Participants

Dr. Herbert Arkin - Statistical Consultant - Morris, Davis and Company
William A. Cresswell - ORDS
Fred Koenig - BPP
Michael Brown - OMB
Nathaniel Pigman - ORDS
Greg Reed - BPP
Michael Bussacca - BPP
William Davis - BPO
Judy Thomas - BPP
Steve Miller - HSQB
Rose M. Truax - BPP
Wayne Callahan - ORDS
Bruce Edemy - HSQB
James C. Biebe - ORDS

Representatives Morris, Davis and Company

J. Terry Flores
Gary Homan

Rose M. Truax opened the meeting with an explanation of purpose of the study and background of the Morris, Davis Study and USHHAR.

J. Terry Flores (Morris, Davis and Company), discussed the results of the study, a description of the sampling plan and problems encountered in the course of the study.

Dr. Herbert Arkin (statistical consultant - Morris, Davis and Company), discussed the results of the study. The first year cost to implement USHHAR should not exceed $2,919,241 under the Option 1 (reclassification into USHHAR for yearly reporting) assumptions and $11,419,280 under Option 2 (conversion of Existing Accounting System). He also explained the relevance of the relative error. He explained the study was valid since it is closed there is only a 5 percent chance that the actual implementation costs, under the options 1 and 2 assumptions, could be higher. Dr. Arkin stated there are three options available to reduce the sampling error. He then described the three ways to reduce the relative error: re-open the field work and increase the sample size; prepare a ratio estimate; or post stratify the universe and sample frame, (for further discussion see attachment I). The group requested a detailed definition of relative error and the subsequent effect on the results of the study and the precision of the projections.

A discussion followed regarding the possible options. All agreed, that to increase the sample size was out of the question given our budgetary constraints, as the original sample size would have to be doubled or tripled to substantially decrease the relative error. More importantly, the results of the study would probably not be altered to a great degree. Any change would be to decrease the estimated costs to implement, as the relative error results in estimates that are higher than the actual costs.

The group discussed the possibility of increasing the precision of the estimates by post stratification and/or ration estimates. Mr. Flores explained that total number of visits and type of control of the agency were the only variables found to have any correlation (relationship) to the cost to implement the USHHAR. The group concluded that accurate data on these variables were not available at this time for the "working universe" of the study.

Nat Pigman (ORDS) suggested that he would try to develop some ration estimates using numbers of nurses in the agencies. However, he did not believe we should delay the Morris, Davis study Final Report, as his calculations should not be included in that report, but could be used by HCFA at a later date should it become necessary. (Nat Pigman's results and conclusions are summarized in Attachment II - He agreed further efforts are not warranted).

Mr. Cresswell (ORDS) then asked the group if they were satisfied that the results of the study were as accurate as possible given the existing data constraints. The group concurred that the results were as accurate as possible and Morris, Davis and Company should submit a draft report, without further delay, for review and comment, then a Final Report.

Ms. Truax thanked the participants for their cooperation and assured them that they would receive a draft report for comment within the next 3-4 weeks.

Rose M. Truax

AGENDA

Morris, Davis and Company

"Study to Estimate the Cost of Implementing the Uniform System for Home Health Agency Reporting"

July 18, 1980

10:00 A.M.

Room 100 EHR

Purpose: To discuss problems encountered with the home health agency data base used to select the sample for the Cost Analysis Study and explore data sources available that would facilitate the development of ratio estimates or post-stratification of the universe.

10:00 a.m.	Introduction	
10:15 a.m.	Background	Morris, Davis
10:30 a.m.	Sampling Error	Dr. Arkin/Morris, Davis
	Solutions: ratio estimates - post-stratification	
11:00 a.m.	Discussion of Data Sources	Group

Attachment

ATTENDEES:

Dr. Herbert Arkin - Statistical Consultant - Morris, Davis and Company
William A. Cresswell - ORDS
Fred Koenig - BPP
William Damrosch - ORDS
Michael Brown - OMB
Nathaniel Pigman - ORDS
Greg Reed - BPP
Michael Bussacca - BPP
William Davis - BPO
Judy Thomas - BPP
Steve Miller - HSQB
Rose M. Truax - BPP
Wayne Callahan - ORDS
Bruce Edemy - HSQB

Representatives Morris, Davis and Company

J. Terry Flores
Gary Homan

SCHEDULE A

Progress Report 13

July 3, 1980

I. Accomplishments in June

The following was accomplished during June:

- Completed the fieldwork;
- Completed management reviews of all fieldwork;
- Finished extracting data from the files for analysis; and,
- Continued preparing the draft of the final report.

Fieldwork at the last of the eighty-five study agencies was completed in June. We performed quality control reviews on the final workpaper packages and added the results to the pool of data to be presented in the final report.

Work on the final report is proceeding as planned. All the quantitative data was entered into our data processing systems, and then verified and analyzed. The narrative portions of the report are being developed based on these analyses. The only remaining section of the final report still to be drafted is concerned with the nationwide cost projections. This section cannot be completed until additional information is provided by HCFA. (This is discussed in the next section of this status report).

Once this remaining information is provided, we can produce a draft version of the final report within a week. We will provide HCFA with copies of the draft and will be prepared to discuss it and any suggestions for modification that HCFA may have. We are also prepared to make a presentation to the Advisory Groups on the draft or final version if HCFA so wishes. A final version can be produced within two weeks of HCFA's approval of the draft.

While we are waiting for the last pieces of information to be provided, we are sending each participating agency a summary of their data as a part of our confirmation and verification process.

II. Potential Problems

Defining the "Universe"

As we have noted in prior progress reports, there have been some problems in determining how many home health agencies actually exist. The most significant problem in this regard concerns statewide systems that have multiple provider numbers but only file a single cost report. It is essential that the number of states falling into this category be identified. This information is necessary to prepare an accurate projection of nationwide costs. HCFA has been unable to provide this information to date, despite a concentrated and sustained effort by the project officer. A final report cannot be released without first obtaining this information.

Improving the Precision of the Estimates

Due to the relatively small sample size and the broad diversity of agencies, a significant potential sampling error can be expected. This sampling error represents the precision with which a projection can be made. It is a product of the size of a sample, the diversity of the range of costs (standard deviation), and the characteristics of the data produced.

In an effort to evaluate the potential sampling error and adjust the sample size accordingly, an analysis was done after completing the first twenty-two field visits. At that time, HCFA determined that a sample of eighty-five agencies would produce an acceptable sampling error. However, the final eighty-five agencies produced a much different distribution of cost estimates than the original twenty-two. The result is a much larger sampling error.

There are essentially three ways to reduce the sampling error: re-open the field work and increase the sample size; prepare a ratio estimate; or post stratify the universe and sample frame.

Increasing the sample size will be a costly and time consuming process. Preparing a ratio estimate and post stratifying require providing additional information on the nature of the universe of home health agencies, such as total annual visits for all agencies on the list used to pick the random sample. Post stratification merely requires the universe to be organized into strata that would relate to either the size or organizational structure of the provider numbers.

We have not seriously considered increasing the sample size. We have explored preparing a ratio estimate. Unfortunately, it does not appear that reliable and complete information on total visits is available. Similarly, sufficient data have not been provided to post stratify. Without undertaking any of these options, we will be left with a large sampling error.

MEMORANDUM

TO: J. Terry Flores, Project Director

FROM: Gary Homan

SUBJECT: Status of the USHHAR Final Report

DATE: July 11, 1980

All portions of the final report, except one, have been submitted to Word Processing and typed. They are currently being proofed and edited. This process should be completed by July 15.

The only outstanding section deals with the projection of the sample results to the entire population of agencies. We need to resolve some problems regarding the number of agencies and their characteristics before we can complete that section. The problems can be summarized into three basic headings: the number of agencies; the number of total visits; and, the distribution of agencies by type of control.

We need to know the total number of agencies in order to prepare an accurate projection. We had originally hoped that the list of agencies submitting Medicare claims from June 1978 through May 1979 would provide us the number of active agencies at that time. This list contained 2,725 provider numbers. We originally identified 326 as being facility-based and, therefore, ineligible for the study. We have since discovered seven numbers that appear twice. We have also decided to eliminate seven numbers issued to state providers who also have sub-units with individual provider numbers. These seven numbers are essentially duplicates of the sub-units' numbers and do not represent a physical provider of care.

By cross-checking this claims file with a survey and certification file, we can identify providers who submitted a claim but ceased operation before the closing date of the claims file. These out-of-business agencies should also be eliminated from the sample population before making the projection. There are 107 of these agencies.

We had hoped that no further adjustments would be necessary. However, when projections were prepared using the resulting number (2,278) and the results of this cost estimating at the 85 study agencies, a large sampling error resulted. This was due to a larger than anticipated standard deviation in the study results - a broader, more diverse range of estimates were produced than originally anticipated.

In order to minimize the sampling error, two other techniques have been explored - ratio estimates and post-stratification of the universe. Problems have developed that so far have prevented us from utilizing these techniques.

The ratio estimate requires information on the total number of visits. The claims file used to pick the sample did not contain visit information. The best apparent source of this information is a file of cost report information for fiscal 1978. However, this file only contains information on 1,620 of the agencies shown in the claims file. Even after we adjust for the state units consolidated on the cost report file we have 277 fewer agencies in the cost report file than the claims file. We are presently preparing a list of these 277 in an effort to identify why they were not included in the cost report file.

With this sizeable discrepancy in the number of agencies on each list, we cannot comfortably proceed with the ratio estimate. For much the same reason, we cannot conduct a post-stratification of the universe.

The claims file does not contain information on type of control, the most likely candidate for post-stratification. The cost report file appears to be the next best source. However, as was just noted, we have yet to reconcile the two lists.

Also, the cost report file seems to be inconsistently coded. When a sort was done to remove all facility-based agencies from the list, four facility-based agencies were missed. They had been incorrectly coded as non-facility-based but were detected when we compared the cost report file to the claims file. These agencies were identified on the claims file as facility-based when it was cross-checked to the survey and certification file.

Also, when we sorted by type of control, the results were surprising and inconsistent. Only sixty-five cost reports surfaced from state-related organizations. Our research and field study prepared us to expect 136 state-related cost reports. So far we have been unable to explain the cause for this variation.

In general, because of timing differences and inconsistencies in coding, I am very skeptical about our ability to prepare a ratio estimate or to post-stratify the universe.

cc: Ms. Rose Truax
Dr. Herbert Arkin

ATTACHMENT II

July 24, 1980

TO : Rose Truax
Bureau of Program Policy

SUBJECT: Precision of USHHAR Estimates

We have evaluated the possible improvement in the sampling error produced by use of the ratio estimation procedure even though we do not have the universe data necessary to actually make the population estimate in that manner.

Working with the 85 sample cases and with the data provided in your tabulation sheets, we calculated the relative error (one standard error ÷ estimated mean) with the following results:

Option 1

Relative error with the simple expansion method used by Morris Davis	28.2%
Relative error using ratio estimate	31.1%
Correlation coefficient between cost and RN's	.02

Option 2

Relative error with simple expansion method used by Morris Davis	22.5%
Relative error using ratio estimate	18.7%
Correlation coefficient between cost and RN's	.563

Conclusion

Since the relative errors for the ratio estimation procedure are not greatly different from the simple expansion method and, since the usual gains from stratification do not exceed a 10% reduction in standard errors, it does not appear that further efforts would be warranted.

Nat Pigman
OR-ORDS

Enclosure
(The sample--printouts)

APPENDIX I

COMPARISON OF UNITED WAY AND USHHAR REPORTING REQUIREMENTS - SUMMARY

United Way and USHHAR both follow the basic concept of functional accounting; where the functional classification of an expense should be entered on books simultaneously with its object or natural classification. They agree on the concept that when expenses benefit more than one function, organizations are required to develop and maintain techniques that will provide measurable bases upon which expenses may be reclassified to related program or cost center function. The major difference in the application of functional accounting lies in the classification and reporting requirements.

United Way requires that organizations maintain formal records which reflect the classification of expenses for both "object" (salaries, occupancy, etc.) and function (i.e., program and support function). USHHAR requires that organizations be able to report expenses for both "natural classification" (similar to United Way's objects) and functional activity cost center (similar to United Way's functions).

The object expense and natural classification of expenses are not totally compatible, but they are similar (see Exhibit I). The functional categories for direct costing are not totally compatible, either. A listing of United Way programs (functions) is provided as Exhibit II. The United Way programs are much more broadly defined than USHHAR's functional cost centers.

There is virtually no similarity between USHHAR's and United Way's treatment of revenue. United Way is concerned with revenue sources while USHHAR is concerned with matching revenue with appropriate functional cost centers.

The presentation of balance sheet information is very compatible between the two methods.

The methods of assigning or allocating costs among the functions also varies from USHHAR to United Way. United Way basically lets the agency use whatever methods it can demonstrate to be reasonable. USHHAR attempts to be very precise in defining how to assign and allocate costs.

Our experience so far indicates that it is not difficult to translate from United Way presentation to USHHAR. However, there appears to be enough significant differences in presentation to prevent a single report from meeting the requirements of both United Way and USHHAR.

EXHIBIT I

COMPARISON OF ZERO LEVEL ACCOUNT TITLES BETWEEN
USHHAR AND UNITED WAY NATIONAL

USHHAR Natural Classification of Expenses		United Way National Object Classification of Expenses	
.10	Salaries and Wages	7000-7099	Salaries
.20	Employee Benefits	7100-7199	Employee Benefits
		7200-7299	Payroll Taxes, Etc.
.30	Consultant and Contracted Services	8000-8099	Professional Fee
.40	Supplies	8100-8199	Supplies
.50	Utilities	8200-8299	Telephone
		8400-8499	Occupancy
.60	Purchased Services	8500-8599	Rental and Maintenance of Equipment
.70 & .80	Other Direct Expenses	8300-8399	Postage and Shipping
		8600-8699	Printing and Publication
		8700-8799	Travel
		8800-8899	Conferences, Conventions, Meetings
		9000-9099	Membership Dues
		9400-9499	Miscellaneous
.90	Depreciation/Lease/Rent	9500-9599	Depreciation of Building and Equipment
		8900-8999	Specific Assistance to Individuals
		9100-9199	Awards and Grants

EXHIBIT II

UNITED WAY PROGRAMS

UWAACS Code	Program Name
300	GOAL III: OPTIMAL HEALTH
	Health (Physical) Maintenance and Care Services System
	Community Health Maintenance Services
	Programs
301	Prevention and Control of Communicable Diseases
302	Public Health Nursing
303	Environmental Sanitation
304	Occupational Health Concerns
305	Community Health Education
306	Blood Bank
307	Community Clinics
308	Home Health Care
309	Medical Supplies and Equipment Provision
	AIN
	Medical Care Services
	Programs
310	Inpatient Medical Care
311	Outpatient Medical Care
312	Emergency Medical Care
	AIN
	AIN
	MENTAL HEALTH MAINTENANCE AND CARE SERVICES SYSTEM
	Psychiatric Treatment Services
	Programs
313	Inpatient Psychiatric Care
314	Outpatient Psychiatric Care
315	Emergency Psychiatric Care
316	Residential Treatment of the Emotionally Disturbed
317	Transitional Care
	AIN
	Mental Health Preservation and Maintenance Services
	Programs

EXHIBIT II-a

UNITED WAY PROGRAMS

UWAACS Code	Program Name
318	Alcoholism Prevention and Treatment
319	Drug Abuse and Narcotics Addiction Prevension and Treatment
	AIN
	AIN
	MENTAL RETARDATION SERVICES SYSTEM
	Services for the Habilitation of the Mentally Retarded
	Programs
320	Special Day Care of the Mentally Retarded
	AIN
	Residential Care Services for the Mentally Retarded
	Programs
321	Short-Term Residental Care of the Mentally Retarded
322	Long-Term Custodial Care of the Mentally Retarded
	REHABILITATION SERVICES SYSTEM
	Therapeutic Services for the Handicapped
	Programs
323	Inpatient Rehabilitation
324	Outpatient Rehabilitation
700	Management and General (Total)
701	Executive Direction
702	Personnel Recruitment
703	Finance (Accounting, Auditing and Budgeting)
704	Legal Services
705	Purchasing
706	Receptionist, Switchboard, Mail Distribution, Filing, and Central Services
707	Administrative Reporting
708-799	AIN (Management and General)
800	Fund-Raising (Total)

EXHIBIT II-b

UNITED WAY PROGRAMS

UWAACS Code	Program Name
801	General Fund-Raising Activities
802	Building Fund Campaigns
803	Corporate and Foundation Solicitation
804-815	Special Events (a separate code may be used for each individual "Special Event")
816-899	AIN (Fund-Raising)

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Richard R. Schweiker, **Secretary**

Health Care Financing Administration
Carolyne K. Davis, **Administrator**

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